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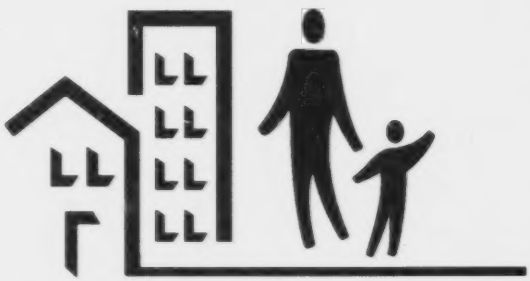

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

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Our Vision

Rights, Choices and Security for all British Columbians

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Mission

The Public Guardian and Trustee of British Columbia is appointed to safeguard and uphold the legal and financial interests of children; manage the legal, financial and personal care interests of adults needing assistance in decision-making; and administer the estates of deceased and missing persons.

PUBLIC GUARDIAN
AND TRUSTEE OF
BRITISH COLUMBIA

TRANSMITTAL TO THE ATTORNEY GENERAL

September 26, 2003

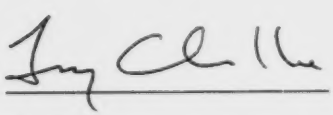
The Honourable Geoff Plant
Attorney General
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Attorney General:

Pursuant to section 25 of the *Public Guardian and Trustee Act*, I have the honour of presenting the Annual Report of the Public Guardian and Trustee of British Columbia.

This report covers the period April 1, 2002 to March 31, 2003.

Regards,



Jay Chalke

Public Guardian and Trustee

MESSAGE FROM THE PUBLIC GUARDIAN AND TRUSTEE

The 2002/03 year, was another year of extraordinary dedication, hard work and positive change. It was also the first year in which our new three-year planning cycle took full effect. Moving onto this longer planning horizon has enabled us to be more strategic in the way we use our resources and has given us opportunities to engage more staff members in medium and long-range planning activities. It has also enabled us to identify how service to clients can be improved in the long run through changes in the short run.

One of those improvements during 2002/03 was the migration of our old computerized client data base onto a more modern information technology platform. Having an updated and flexible platform from which to work, enables us to make further improvements over the next two to three years that should yield significant benefits in terms of efficiency and service levels to clients.

Providing efficient, effective and high quality service to clients, while improving timeliness, continues to be the major objective of our organization. I am pleased that we succeeded in meeting almost all of our service delivery targets for 2002/03. In particular I would note the significant progress we made in reducing historic backlogs in all of our operating areas. On the investment front we can report that we have now developed personalized investment plans for our clients with assets above a $50,000 threshold.

A considerable part of 2002/03 was spent completing the Core Services Review instituted by the provincial government in 2001/02. Staff members across the organization responded with confidence and energy to the challenge of explaining what they do, and why and how they do it. The independent reviewers appointed by the provincial government to conduct the Core Services Review strongly affirmed the core mandate of the PGT. They also made recommendations aimed at streamlining and modernizing certain aspects of the statutory framework prescribing our services. These recommendations were endorsed by Cabinet in ratifying the core services we deliver.

"I am confident that the groundwork we laid in 2002/03 will yield ever more positive results in the years ahead."

One immediate result of the provincial government's Core Services Review was the decision to discontinue the Public Guardian and Trustee Advisory Board. I extend my appreciation to those individuals who contributed their time and energy to the Advisory Board over the past several years.

Looking ahead, I am confident that the groundwork we laid in 2002/03 will yield ever more positive results in the years ahead. While much of our work takes place out of the public eye, the value of our services has been recognized and affirmed by successive governments. The outcome of the Core Services Review provides confirmation that our services will continue to be available to all British Columbians.

Throughout this year's report, you will see photographs of a few of the dedicated staff who work at the PGT. Their expertise, humanity and good humour in the face of very high workloads is a testament to their dedication to the people we serve. I wish to thank them all sincerely for the outstanding work they do.

Jay Chalke

Public Guardian and Trustee

2002/2003 KEY ACHIEVEMENTS

- Individualized investment plans were developed for 96% of child, adult and trust clients with financial assets over $50,000.
- Visits were made during the year to 83% of adult clients for whom the PGT acts as Committee of Person.
- Protective measures were taken within one day in 89% of cases where the financial interests of adults in vulnerable situations were at significant risk and in need of protection.
- The PGT conducted a survey of Supreme Court justices in an effort to obtain information about the quality of PGT recommendations in court applications to approve minor's settlements over $50,000. All the justices who returned surveys agreed or strongly agreed that the PGT provides a high quality and useful role.
- For children's settlements under $50,000, we continued to provide high quality and timely service. In 91% of cases, we were able to communicate our position on a proposed settlement in under 60 days.
- The Woodlands Project began the work of identifying and documenting potential abuse claims of former residents of Woodlands school and ensuring these individuals are aware of their legal options.
- The current and future stability of the PGT's information technology systems was greatly enhanced by the successful migration of the PGT's database onto a new and modern platform.
- An agreement concluded with the Ministry of Children and Family Development in 2001/02, continues to ensure that the PGT is given timely information about all children for whom the PGT is Guardian of Estate.
- The PGT was successful in distributing 95% of estates of deceased persons with a value of more than $20,000 to the heirs and beneficiaries of those estates. Only 5% of estates were transferred to the Unclaimed Property Office (now the B.C. Unclaimed Property Society).
- 8 of the PGT's high priority publications were produced in large print and audio formats.
- The PGT's disaster recovery capability was enhanced by the establishment of an off-site data storage facility.
- A submission was made by the PGT to the Provincial Government's Civil Liability Review recommending that minors and mentally incapable adults be given special consideration in the establishment and application of limitation periods in civil actions.
- Bursaries under the PGT's Educational Assistance Fund were awarded to 33 students attending post-secondary institutions. The bursary amounts ranged in value from between $835 to $1,800. All these students were, as children, in the continuing care of the province.

2002/2003 ANNUAL REPORT
TABLE OF CONTENTS

I PERFORMANCE REPORT 6

ACCOUNTABILITY STATEMENT 7

REPORT OF THE AUDITOR GENERAL OF BRITISH COLUMBIA 8

A MANDATE, MISSION, VISION AND VALUES 12

1. Mandate 12
2. Mission 12
3. Vision Statement 12
4. Values 13

B ACCOUNTABILITY FRAMEWORK 13

1. Performance Planning 13
2. Performance Reporting 14
3. Judicial Oversight 14

C PROGRAM AREAS 15

1. Child and Youth Services 15
2. Services to Adults 15
3. Estate Administration 17
4. Finance, Administration and Systems 17
5. Planning, Policy and Communications 17
6. Legal Services 17

D CONTEXT FOR 2002/03 PERFORMANCE RESULTS 19

1. Introduction 19
2. Development of PGT Goals, Objectives and Performance Measures 19
3. Role of PGT Mission, Vision and Values 20
4. Societal Trends Affecting PGT Services and Mandate 22
5. Other Factors Affecting the PGT in 2002/2003 23
6. Risk Management 24
7. 2002/03 Performance Results 26
8. Performance Details 27

E PGT REVENUES AND PROGRAM COSTS 40

1. Introduction 40
2. Revenue Sources and Variances 40
3. Expenses and Variances 41
4. Comparability of Reported Amounts 41
5. Allocation of Revenues and Expenses by Program - Budget (unaudited) 43
6. Allocation of Revenues and Expenses by Program - Actual (unaudited) 43

II AUDITED FINANCIAL STATEMENTS 45

OPERATING ACCOUNT 46

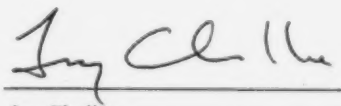
ESTATES AND TRUSTS ADMINISTERED 56

2002/2003

PERFORMANCE REPORT

ACCOUNTABILITY STATEMENT

The 2002/2003 Public Guardian and Trustee Performance Report was prepared under my direction in accordance with section 25(3)(c) of the *Public Guardian and Trustee Act*. I am accountable for the basis on which the report has been prepared.



Jay Chalke
Public Guardian and Trustee

September 11, 2003

Report of the Auditor General of British Columbia

To the Attorney General, Province of British Columbia, and

To the Members of the Legislative Assembly of British Columbia:

Under section 25 of the Public Guardian and Trustee Act (the Act), the Public Guardian and Trustee (the PGT) is to provide a statement of the extent to which his office has met the performance targets and other objectives established in his service delivery plan for the year ending March 31, 2003. Under section 26 of the Act, I have responsibility to report on the PGT's statement. Performance reporting standards for public organizations are still in their infancy. Also, the requirement for the PGT to publicly report performance is relatively new, and it will take time and considerable effort to develop the infrastructure and capacity necessary to fully address all principles of good performance reporting. As a result of these factors, I am discharging my responsibility by reporting on the PGT's stage of development in incorporating the BC Reporting Principles. These eight principles, outlining the characteristics of good performance reporting, have been proposed jointly by the Government of British Columbia and my Office for use by government organizations in British Columbia, and are awaiting the endorsement of the Legislative Assembly's Public Accounts Committee. The BC Principles are highly consistent with those published by CCAF, a national, non-profit research and education foundation. The principles are detailed in the body of this report.

The conclusion in my report is based on procedures that I determined to be necessary for the collection of sufficient, appropriate evidence in order to obtain a high, though not absolute, level of assurance as to the PGT's stage of development in incorporating the BC Reporting Principles. My examination was not designed to provide assurance on the appropriateness of the goals, objectives and targets established by the PGT. Neither was it designed to provide assurance with respect to representations made by the PGT whether the level of performance attained is satisfactory.

I conducted my examination in accordance with Canadian standards for assurance engagements and accordingly included such tests and procedures as I considered necessary in the circumstances.

Overall Conclusion

In my opinion, the PGT's stage of development in incorporating the BC Reporting Principles for the year ended March 31, 2003, is reflected in this table and the discussion following:

STAGE OF DEVELOPMENT	Reporting Principles[1]: 1 Explain Public Purpose Served	2 Link Goals and Results	3 Focus on Few Critical Aspects of Performance	4 Relate Results to Risk and Capacity	5 Link Resources, Strategies and Results	6 Provide Comparative Information	7 Present Credible Information, Fairly Interpreted	8 Disclose the Basis for Key Reporting Judgements
Fully incorporated								
Fundamentals in place	•	•	•	• •			• •[2]	• •
In process		•	•		• •	•		
Start-up phase						•		

• 2002/03 assessment • 2001/02 assessment

[1] The 2001/02 report was assessed against an earlier version of reporting principles. The order of these principles has been adjusted to allow comparison with the BC Reporting principles.

[2] The 2001/02 assessment specifically excluded an assessment of accuracy.

. . . 2

I believe the PGT's report continues to demonstrate good progress in measuring and reporting the PGT's performance, although it does not yet comprehensively depict performance. Further efforts will be needed to ensure all eight principles are fully incorporated. I look forward to continued progress in next year's report.

Detailed Observations

My Office defined four stages of development, and established criteria for each of the eight principles. In general, the stages of development are:

Start-Up Phase	Most criteria have not yet been met
In Process	Many criteria have not been met, but progress is being made
Fundamentals In Place	Most significant criteria have been met, but further improvements are needed
Fully Incorporated	All criteria have been substantially met

A "Fundamentals In Place" assessment for all eight principles represents the standard I believe is necessary for a report to be ready for my Office to provide assurance regarding the fair and reliable presentation of performance. While not essential for understanding this report, detailed information concerning the criteria used to assess the stage of development for each of the eight principles can be found on our website: www.bcauditor.com.

A description of the eight principles of public performance reporting, together with my assessment of the PGT's stage of development in relation to each principle, are set out below.

Principle – Good public performance reporting should:	**Assessment**
1. Explain the Public Purpose Served Public performance reporting should explain why an organization exists and how it conducts its business, both in terms of its operations and in the fundamental values that guide it. This is important to interpreting the meaning and significance of the performance information being reported.	**Fundamentals In Place** The report clearly identifies public purpose, legislated mandate and major accountabilities. Major program areas and clients served are well described. The impact of organizational values on the conduct of business is well described.
2. Link Goals and Results Public performance reporting should identify and explain the organization's goals, objectives and strategies and how the results relate to them.	**Fundamentals In Place** The report links directly and ***consistently*** to the PGT's Service Delivery Plan. Linkages between the mission, goals, objectives and measures of performance have been identified, adding to the ***relevance*** of the performance information. Short-term outcomes are beginning to be identified, although this has not been related to long term outcomes. Current performance is related to targeted performance, although there is no indication of how current performance reflects the ongoing validity of future targets or the viability of strategies.

Principle – Good public performance reporting should:	Assessment
3. Focus on the Few, Critical Aspects of Performance Public performance reporting should focus on the few, critical aspects of performance.	**Fundaments In Place** The performance of all major business areas is addressed, including measures related to the timeliness of key services. The majority of performance measures provided are focused on issues of ***relevance*** to an external audience, although some remain internally focused. The type of performance information reported is relatively ***consistent*** year over year, although further improvement is expected as the PGT continues to refine its performance measures.
4. Relate Results to Risk and Capacity Good performance reporting should report results in the context of an organization's risks and its capacity to deliver on its programs, products and services.	**Fundamentals In Place** The report identifies key risks, and the PGT's response to them. However, discussions of risk tolerance and the influence of risk issues on the results achieved could be improved. The PGT's capacity to deliver services now and in the future is addressed.
5 Link Resources, Strategies and Results Public performance reporting should link financial and performance information to show how resources and strategies influence results. Related to this is how efficiently the organization achieves its results.	**In Process** Budgeted and actual financial information has been provided, along with explanations for major cost and revenue variances. Revenue sources are described. Cost details have been provided for each operating division. Divisional allocations would be more useful if they were tied to a discussion of strategic priority. ***Completeness*** could be enhanced through the addition of measures of economic efficiency (linking performance and cost).
6. Provide Comparative Information Public performance reporting should provide comparative information about past and expected future performance and about the performance of similar organizations when it would significantly enhance a reader's ability to use the information being reported.	**In Process** The PGT has begun to report current results in the context of prior performance. As the PGT continues to accumulate historical performance information, it should be able to relate current performance to historical trends. Current performance is related graphically to targeted performance in future years. This future orientation could be enhanced by explaining future targets in the context of current performance.

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Principle – Good public performance reporting should:	Assessment
7. Present Credible Information, Fairly Interpreted Public performance reporting should be credible–that is, based on quantitative and qualitative information that is fairly interpreted and presented, based on the best judgment of those reporting.	**Fundamentals In Place** ***Reliable***: The performance data contained in the PGT's 2002/03 Performance Report has been reported accurately. The PGT has compiled sufficient and appropriate documentation to support the performance information contained in this report, except where noted. Some controls to ensure the completeness and accuracy of performance have been implemented, but these need to be strengthened, including detailed descriptions of systems and procedures used to create performance information. ***Timely***: The report has been issued in accordance with statutory reporting deadlines. ***Understandable***: The report is reasonably concise. Narratives are supplemented by useful graphics, and specialized terminology has been kept to a minimum. ***Consistency, Fairness, Relevance and Completeness:*** These attributes are reported in relation to other reporting criteria, as ***highlighted***.
8. Disclose the Basis for Key Reporting Judgments Public performance reporting should disclose the basis on which information has been prepared and the limitations that should apply to its use.	**Fundamentals In Place** The report contains good explanations of how performance is measured and interpreted, including changes from the prior year and changes expected next year, enhancing the ***fairness*** of the presentation. Management's assessment of the reliability of data, and any shortcomings, have been identified. The Public Guardian has affirmed his responsibility for the report.

Wayne Strelioff

Victoria, British Columbia
September 11, 2003

Wayne Strelioff, CA
Auditor General

OFFICE OF THE
Auditor General
of British Columbia

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA
2002/2003 PERFORMANCE REPORT

A MANDATE, MISSION, VISION AND VALUES

1. Mandate

The Public Guardian and Trustee (PGT) is a corporation sole established under the *Public Guardian and Trustee Act*. The current office holder is Jay Chalke, appointed by the Lieutenant Governor in Council to a six-year term effective February 28, 2000.

The PGT's mandate is to serve:

- Children and youth under the age of 19 by protecting their legal and financial interests;
- Adults who require assistance in decision-making through protection of their legal rights, financial interests and personal care interests; and
- Heirs and beneficiaries of deceased persons when there is no one else willing or able to administer their estates and the estates of missing persons.

The PGT provides services through 214 funded employee positions to approximately 26,000 clients and administers $586 million of trust assets. When managing the financial affairs of an individual estate or trust, the PGT must observe prudent business practices and is bound by both common law and statutory fiduciary principles belonging to a Trustee or Agent.

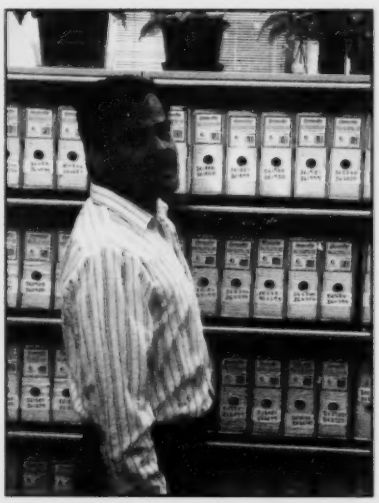
As a result of obligations created by statutory law, the PGT exercises quasi-judicial authority in specific situations. In addition, the PGT provides the Court with reliable and independent advice when the property or financial interest of minors or adults with legal disabilities are at risk.

The powers and duties of the PGT are directed by numerous acts. These include:

- *Adult Guardianship Act*
- *Child, Family and Community Service Act*
- *Community Care Facility Act*
- *Employment Standards Act*
- *Estate Administration Act*
- *Estates of Missing Persons Act*
- *Family Relations Act*
- *Health Care (Consent) and Care Facility (Admission) Act*
- *Infants Act*
- *Insurance (Motor Vehicle) Act*
- *Patients Property Act*
- *Power of Attorney Act*
- *Public Guardian and Trustee Act*
- *Representation Agreement Act*
- *Trust and Settlement Variation Act*
- *Trustee Act*
- *Wills Variation Act*

2. Mission

The Public Guardian and Trustee of British Columbia is appointed to safeguard and uphold the legal and financial interests of children; manage the legal, financial and personal care interests of adults needing assistance in decision-making; and administer the estates of deceased and missing persons.



3. Vision Statement

The vision statement of the PGT is: "Rights, choices and security for all British Columbians."

4. Values

Six major values underpin the work of the PGT and are reflected in all aspects of PGT performance:

1) Client-centered service:

Clients are at the center of PGT services and the PGT strives to ensure that services are individualized, equitable and accessible.

2) Respect:

In managing the personal and health care decision-making of adults who are unable to make these decisions themselves, the PGT honours the principles of self-determination and autonomy.

3) Innovation:

Staff members are encouraged to be innovative in designing support services that are the least restrictive and intrusive as possible. Court processes are used as a last resort.

4) Teamwork:

Accountability to clients, their families and the public is maintained through transparency in all activities.

5) Openness:

Annual public reporting on all aspects of PGT performance, as required by the *Public Guardian and Trustee Act*, ensures accountability to clients, government and the public.

6) Staff support:

Staff members are acknowledged to be the PGT's greatest resource. They are recognized and appreciated for their expertise and professionalism as well as their teamwork and consultation skills. The PGT is committed to the on-going development and training of all its staff members.

B ACCOUNTABILITY FRAMEWORK

The PGT is accountable to the Government and Legislature, the public, and directly to its clients. Accountability is exercised by means of the government's review of the PGT's performance planning; annual public reporting on performance; review of administrative decisions by the Ombudsman; and judicial oversight of the PGT's statutory and fiduciary obligations to individual clients.

1. Performance Planning

Section 22 of the *Public Guardian and Trustee Act* requires that the PGT prepare an annual three-year service delivery plan and deliver it to the Attorney General not later than December 31st of each year.
If approved by the Attorney General, the plan must be submitted to the Province's Treasury Board for approval.

The Act requires that the service delivery plan must specify for each program area, for the fiscal year about to begin and for each of the following 2 fiscal years,

(a) the objectives of the program area,
(b) the nature and the scope of activities to be undertaken,
(c) the performance targets and other measures by which the performance of the program area may be assessed,
(d) a forecast of revenues to be collected,
(e) an estimate of the funding required to meet the objectives of the program area, and
(f) an estimate of the amount of surplus or deficit and the cash balance remaining in the operating account for each fiscal year.

Until October 2002, the Act also required that the service delivery plan be developed in consultation with the Public Guardian and Trustee Advisory Board. In October 2002, the Act was amended to remove this requirement and abolish the Advisory Board.

There is no statutory requirement for the service delivery plan to be published, but as a matter of practice, the PGT has made both the 2002-2005 and 2003-2006 service delivery plans available on its website.

2. Performance Reporting

Section 25 of the *Public Guardian and Trustee Act* requires the Public Guardian and Trustee to report to the Attorney General in each fiscal year on the operations of the office for the preceding fiscal year.

This report must contain:

(a) Audited financial statements on the stewardship of estates and trusts under administration,
(b) Audited financial statements on the operations of the Public Guardian and Trustee,
(c) A statement of the extent to which the Public Guardian and Trustee has met the performance targets and other objectives established in the service delivery plan under section 22, and
(d) The Auditor General's report on the statement referred to in paragraph (c).

The report is to be provided to the Attorney General by September 30th of each year and thereafter tabled in the Legislative Assembly.

Section 26 of the *Public Guardian and Trustee Act* requires the financial statements of the PGT to be audited by the Auditor General and the Auditor General to report on the PGT's statement concerning the extent to which the Public Guardian and Trustee has met the performance targets and other measures established in the service delivery plan.

It should be noted that section 22, which specifies what the service delivery plan must contain, requires that the plan include both "performance targets" and "other measures" by which the performance of each program area may be assessed. This requirement for comprehensive performance planning is in contrast to more recent trends in public performance reporting which direct organizations to focus on their "few, critical, aspects of performance." The reference to "other measures" also broadens the nature of PGT performance reporting from that associated with traditional performance measures.

3. Judicial Oversight

The majority of PGT services are mandated by statute and the PGT can be held to account by a client or other interested person under a variety of legislative provisions. Many of the PGT's functions are fiduciary in nature. Fiduciaries are legally accountable for their actions on behalf of others and judicial oversight mechanisms are highly developed. Under the *Patients' Property Act* for instance, a committee, including the PGT, can be required to pass their accounts before the court. Before passing the PGT's accounts, the court will carefully review the PGT's overall administration of the estate to ensure that the PGT, as committee, has acted appropriately.

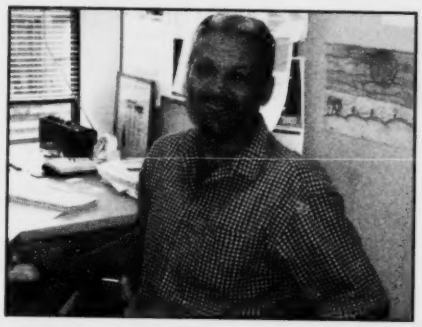
C PROGRAM AREAS

The PGT provides services to clients through three program areas: Child and Youth Services; Services to Adults; and Estate Administration. These are in turn supported by Finance, Administration and Systems; Planning, Policy and Communications; and Legal Services. The Executive Office provides overall direction and coordination.

1. Child and Youth Services

The PGT protects certain legal and financial interests of minors and acts in the roles of Trustee, Guardian of Estate and Litigation Guardian. The 29 employees of the Child and Youth Division work on behalf of and directly with children and youth as well as with their parents or guardians, ensuring that the legal and financial interests of minors are protected and well-managed.

(a) Statutory Protective Services



The PGT protects the legal interests of minors in litigation by reviewing personal injury settlements and notices of certain types of legal proceedings where children's property interests could be affected. Where necessary the PGT participates in those proceedings to protect children's property.

As Guardian of Estate, the PGT protects the legal and property rights of children and youth in continuing care of the province by pursuing legal claims on their behalf and by securing and managing their financial assets. The PGT shares guardianship with the Director of Child, Family and Community Services and works closely with staff in the Ministry of Children and Family Development (MCFD). In 2002/03, the PGT was the Guardian of Estate for approximately 6,100 children.

(b) Trust Services

The PGT holds funds in trust for minors under a will, a trust agreement, a court order or by legislation. During 2002/03, Child and Youth Services administered trusts on behalf of more than 12,000 children and youth. The total value of trust assets administered by the program was $171 million, with the average value of a trust account being approximately $14,000. Trust monies are received by the PGT on behalf of children largely as a result of damage claims (e.g., injuries arising from motor vehicle accidents). Funds are typically held in trust until the age of majority is attained unless disbursed earlier for the benefit of the child. When making a disbursement decision, trust managers work closely with children and their families.

2. Services to Adults

The PGT protects the legal rights and personal and financial interests of approximately 8,600 adults who are unable to manage their affairs independently. The PGT carries out this role directly through the exercise of substitute decision-making responsibilities for roughly half of these individuals. For the other half, the PGT exercises supervisory responsibilities over privately appointed substitute decision-makers.

For adult clients, the PGT acts on a last resort basis when other appropriate substitute decision-makers are not available. PGT staff strive to balance their clients' independence and right of self-determination with the need for protection. Most adult clients have diseases of aging that have impaired their mental capability. Other clients have mental illnesses, developmental disabilities, or brain injuries. Clients live throughout the province, with the highest concentration in the Lower Mainland, Vancouver Island and the Okanagan. In 2002/03, 92 employees directly delivered this program.

PGT Services to Adults is delivered through five teams:

(a) Assessment and Investigation

Assessment and Investigation is the first contact most adult clients have with the PGT. The team assesses whether PGT services are required, investigates reports of financial abuse of adults who may be incapable and consults with community and family members on abuse and neglect issues for approximately 800 clients per year.

(b) Client Services

Client Services provides last resort decision-making services for approximately 3,500 clients. For more than 3,000 of these clients, the PGT acts solely as the Committee of Estate under the *Patients Property Act*, with responsibility for the legal and financial management of the client's affairs. For the remaining clients, Client Services fills other roles either separately or in addition to being Committee of Estate. These include being Committee of Person, Power of Attorney, Representative, Litigation Guardian or Pension Trustee to adults in vulnerable situations. When appointed Committee of Estate, the PGT works with the client to establish an effective management plan that includes managing investments and property, paying bills, securing assets and pursuing compensation where appropriate. As Committee of Person, the PGT is a substitute decision-maker for health and personal care needs of an individual. In 2002/03 case managers served an average of 230 clients each, the majority of whom had estates of less than $10,000.

(c) Estate Liaison

When service by the Client Services Team is no longer required, Estate Liaison coordinates completion of PGT involvement in a client's affairs and releases property under administration. This occurs when the PGT no longer has authority for an individual because the individual has become capable of managing their own affairs, someone else has been appointed as Committee, or more frequently because the client has died. Continuing efforts to reduce the number of client estates that remain in Estate Liaison for more than two years, have resulted in a reduction in the team's caseload during 2002/03 from 900 to 690.

(d) Health Care Decisions

Under the *Health Care (Consent) and Care Facility (Admission) Act*, health care professionals must obtain informed consent before treating a patient. However, if the patient is incapable, a substitute decision-maker is needed. In the absence of an already existing substitute decision-maker such as a Committee of Person or Representative under a Representation Agreement, the Act allows certain family members to make decisions. When such family members are not available, the PGT is called upon to appoint another suitable decision-maker or to make substitute treatment decisions itself. The PGT Health Care Decisions Team made approximately 460 health care decisions and authorized 77 temporary substitute decision-makers during 2002/03.

(e) Private Committee

Private Committee Services monitors the activities of Private Committees appointed by the court to manage the affairs of adults who are unable to make their own financial, legal and/or personal and health care decisions. Private Committee Review Officers conduct accounting reviews and undertake investigations when concerns are reported. During 2002/03, they served an average of 513 clients per officer, with approximate average client asset values of $300,000.

In addition to these five on-going teams, Services to Adults began a special project in response to a report on the history of the Woodlands School released in July 2002 by the Ministry of Children and Family Development. This report, called The Need to Know, was written by Dulcie McCallum, the former Ombudsman for B.C. The Woodlands Project Team has begun the task of contacting all the people identified by Ms. McCallum as potential victims of injury or abuse, to ensure that they have the help they need to respond.

3. Estate Administration

The PGT provides Estate Administration Services throughout the province of British Columbia, delivered by 29 staff.

(a) Estate Administration

As Official Administrator for British Columbia, the PGT administers the estates of more than 1,800 persons who have died with no one willing and able to administer their estates, or where the heirs are unknown or have not been located. The PGT also administers estates where the heir is an Adult Services client or a minor for whom the PGT is Guardian of Estate. As well, the PGT acts as executor when appointed under a will. 17 Estate Administrators and Officers work in this area.

(b) Estates of Missing Persons

The PGT acts as Curator for persons who are missing as defined in the *Estates of Missing Persons Act*. These are rare and the PGT is currently Curator for 7 persons. Administration is carried out by the Estate Administrators above.

(c) Personal Trusts

The PGT acts as Trustee for approximately 250 trusts established for living persons and has 2 Personal Trust Administrators to carry out this mandate. The PGT agrees to act as Trustee when the beneficiary is an incapable adult or minor and there is no other party willing and able to act as Trustee.

4. Finance, Administration and Systems

The Finance, Administration and Systems Division (FAS) provides both corporate services and direct client support. Corporate services include budget planning and corporate accounting, managing the PGT's information technology system, and operating the mailroom and warehouse facility. Client support is provided through such activities as paying clients' bills, assisting with client investment plans and investigating and securing physical assets on behalf of clients. 56 employees deliver these services.

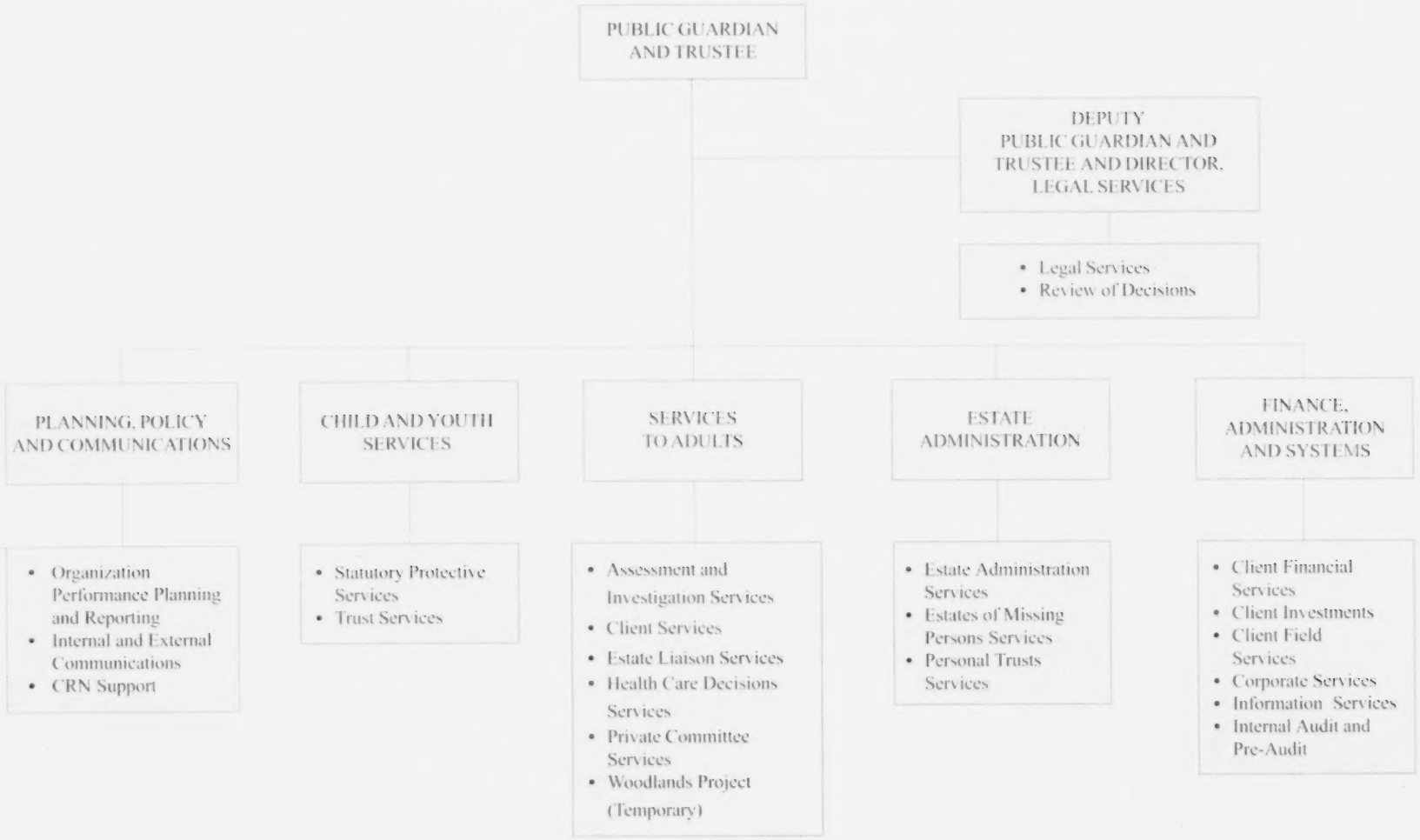
5. Planning, Policy and Communications

Two employees in Planning, Policy and Communications oversee the development and distribution of operational policies and procedures; coordinate corporate planning activities including the development of the service delivery plan; and carry out both internal and external communications functions. In addition, the Division is involved in public education and advocacy related to adult guardianship issues. One way it does this is by providing support through contracted consultants to Community Response Networks (CRN's) throughout BC. CRN's engage in local activities to prevent and respond to the abuse and neglect of adults, particularly seniors.

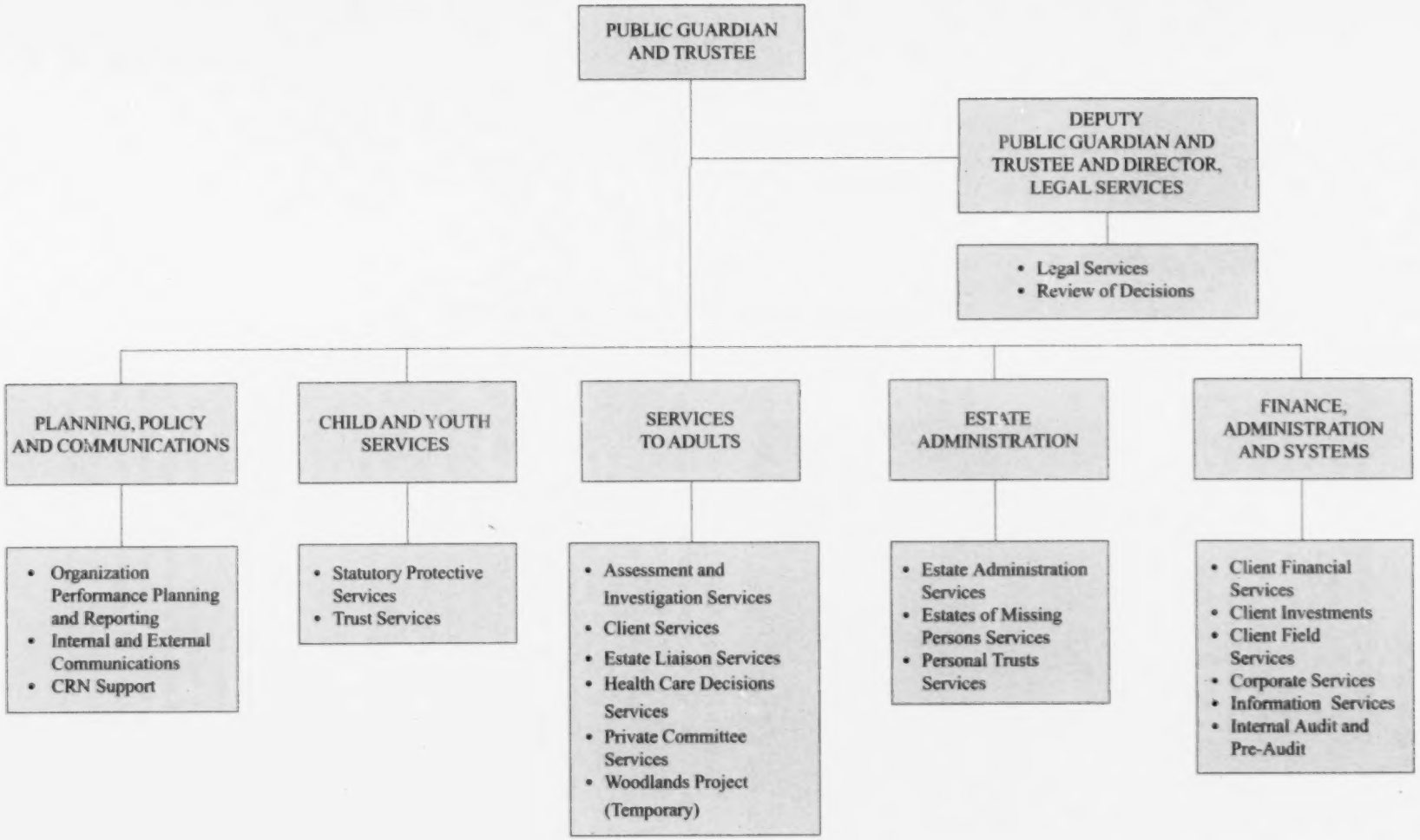
6. Legal Services

Legal Services are delivered by a complement of 10 lawyers distributed among the three program areas and by the Deputy Public Guardian and Trustee. Within the program areas, lawyers provide two types of legal services: they provide advice to the PGT when acting on behalf of clients in a representative capacity; and they carry out certain statutory responsibilities for clients whose legal interest the PGT has an obligation to protect. The latter activity includes a number of review functions such as the PGT's statutory obligation to review the applications for private committee appointments and the requirement to review settlements of claims on behalf of minors for unliquidated damages.

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA
ORGANIZATIONAL CHART


PUBLIC GUARDIAN AND TRUSTEE
DEPUTY PUBLIC GUARDIAN AND TRUSTEE AND DIRECTOR, LEGAL SERVICES
• Legal Services
• Review of Decisions
PLANNING, POLICY AND COMMUNICATIONS
• Organization Performance Planning and Reporting
• Internal and External Communications
• CRN Support
CHILD AND YOUTH SERVICES
• Statutory Protective Services
• Trust Services
SERVICES TO ADULTS
• Assessment and Investigation Services
• Client Services
• Estate Liaison Services
• Health Care Decisions Services
• Private Committee Services
• Woodlands Project (Temporary)
ESTATE ADMINISTRATION
• Estate Administration Services
• Estates of Missing Persons Services
• Personal Trusts Services
FINANCE, ADMINISTRATION AND SYSTEMS
• Client Financial Services
• Client Investments
• Client Field Services
• Corporate Services
• Information Services
• Internal Audit and Pre-Audit

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA
ORGANIZATIONAL CHART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D CONTEXT FOR 2002/03 PERFORMANCE RESULTS

1. Introduction

As described under the Accountability Framework, PGT annual reports are based on the results of the first year of each three-year service delivery plan (SDP). The 2002/03 Annual Report, therefore, reports on the PGT's performance in Year 1 of the 2002 – 2005 SDP, covering the period from April 1, 2002 to March 31, 2003.

The PGT's 2002-2005 SDP was approved by the Attorney General and Treasury Board in February 2003. This plan, initially submitted in accordance with the statutory deadline of December 31, 2001, was withdrawn in early 2002 after budgetary constraints required that changes be made to the financial projections for years 2 and 3. Redevelopment of the plan was further delayed by the Core Services Review process completed in October 2002. Ultimately, with changes to years 2 and 3 reflecting both budgetary decisions and Core Services Review results, the final plan was submitted along with the 2003–2006 SDP in December 2002. It is important to note that the approval of the plan near the end of the 2002/03 year did not change the substance of the performance measures that were already being used by the PGT for 2002/03. In addition, the measures had been largely approved by the Attorney General when the plan was first submitted in December 2001.

Many factors contributed to the development of the 2002-2005 SDP and still others affected the results presented in this report. Some of these are external to the PGT and some are related to known risks and internal capacity. The discussion that follows describes the goals, objectives and performance measures whose results are presented in this report, and some of the many forces that influenced those results.

2. Development of PGT Goals, Objectives and Performance Measures

There are six goals set out in the approved 2002-2005 SDP. They are:

1. Property and financial interests of PGT clients will be well managed.
2. Personal interests of PGT clients will be protected.
3. Statutory protective and monitoring services will be delivered in an appropriate, timely and high quality manner.
4. The PGT will contribute to public awareness, policy issues and law reform initiatives to promote the interests of our clients.
5. The PGT will improve its ability to deliver effective and efficient services to clients.
6. The PGT will maintain a work environment that attracts, develops and empowers staff to deliver quality service.

A seventh goal that had been part of the 2001/02 performance plan was removed. This seventh goal dealt with the issue of finding a new financial and governance relationship between the PGT and the provincial government. During the PGT's Core Services Review this matter was very carefully examined and it was decided that further progress towards this goal was not a current priority. Between 2001/02 and 2002/03, changes were also made to the wording of the remaining six goals to clarify and refine their meaning.

The development of the PGT's goals reflects the "balanced scorecard"[1] approach to planning. The balanced scorecard ensures that an organization both plan and measure its performance taking into account the outcomes that truly matter in the fulfillment of its mandate. For the PGT, what matters are the well-being of its clients, the prudent management of client affairs, the efficiency of its operations, and the effectiveness of staff members.

Each of the six goals relate to one or more of these outcomes. Goals 1, 2, and 3 deal directly with the work that the PGT undertakes on behalf of clients, Goal 4 concerns both clients and organizational effectiveness, Goal 5 is directed to internal operations and Goal 6 concerns PGT staff. It should be noted that the majority of the PGT's

[1] The "balanced scorecard" was a concept introduced by Robert S. Kaplan and David P. Norton in "Using the Balanced Scorecard as a Strategic Management System," Harvard Business Review, Jan/Feb 1996.

work deals with property and financial management. As a result, on the chart on the next page linking the goals and objectives, Goal 1 has the greatest number of associated objectives and touches almost every area of the organization.

The objectives identified in the SDP serve several functions: They interpret and make visible the meaning of the goals as they relate to specific aspects of PGT work; they identify key areas of performance; and they point to certain desired results in the achievement of the goals.

The performance measures selected reflect the PGT's best efforts to identify that aspect of its performance that is most directly related to fulfilling the stated objective and still capable of being measured. The performance measures are set out in the detailed table of results beginning on page 27.

3. Role of PGT Mission, Vision and Values

The Mission, Vision and Values of the PGT are reflected in all aspects of the services delivered by PGT staff and in their interactions with each other. In some cases they are expressed in formal policies and structures, such as the Star Award program which recognizes excellence in work performed by staff and staff teams at all levels. In other cases, they are expressed in the philosophic approach that PGT staff bring to their work, such as ensuring that clients participate in decision-making about their lives to the greatest extent possible.

Much of the PGT's mandate is to serve clients who do not have family or friends able to assist them. As a result, few PGT clients have come to the PGT for service as a matter of choice. Many clients, particularly those in Services to Adults, are disadvantaged by mental illness, infirmity or separation from family or friends. All have experienced a loss of personal and/or financial autonomy. The PGT must carefully balance its statutory mandate to provide protection with its vision of rights, and values of openness and respect for clients. Staff must make important decisions about how far they can go to respect a client's wishes even when those wishes do not appear to be in the client's interests.

The PGT is continually seeking new ways to improve its delivery of public services. Ensuring fair and consistent treatment of clients as well as staff through the use of written policies developed on an organization-wide basis; providing opportunities for feedback from staff and clients; and seeking new and innovative ways to communicate with and involve clients, stakeholder groups and external partners in PGT service delivery have all produced measurable results in PGT performance.

PUBLIC GUARDIAN AND TRUSTEE SERVICE DELIVERY PLAN 2002/2003

MISSION

- Safeguarding and upholding the legal and financial interests of children
- Managing the legal and financial interests and promoting the personal care interests of adults needing assistance with decision-making
- Administering the estates of deceased and missing persons

GOALS

1. Property and financial interests of PGT clients will be well managed
2. Personal interests of PGT clients will be protected
3. Statutory protective and monitoring services will be delivered in an appropriate, timely and fair manner
4. The PGT will contribute to public awareness, policy issues and law reform initiatives to promote the interests of our clients
5. The PGT will improve its ability to deliver effective and efficient service to clients
6. The PGT will maintain a work environment that attracts, develops, values and empowers staff to deliver quality service

OBJECTIVES

Child and Youth Services
a) Timely property disbursements
b) Timely action on financial benefits and legal claims of children in care

Services to Adults
c) Secure property interests of Committee of Estate clients
d) Timely, efficient and prudent property and asset management
e) Conclude former adult client's affairs in a timely manner

Estate Administration
f) Timely securing of deceased client's property
g) Estates distributed to rightful heirs
h) Timely completion of estate administration

Organization-Wide
i) Prudent management of client investments
j) Enhance control over client financial transactions

Child and Youth Services
a) Timely and high quality reviews of children's legal settlements

Services to Adults
b) Protect the assets of adults at risk for abuse, neglect and self-neglect
c) Timely review of Private Committee accounts

Child and Youth Services
a) Future care needs of children will be met through budget planning

Services to Adults
b) Committee of Person clients will receive individualized service
c) Health care decisions made in high quality and timely manner

Services to Adults
a) Provide equitable and accessible PGT services

Organization-Wide
b) Deliver services according to established standards and policies

Organization-Wide
a) Reward, recognize and value employees

Organization-Wide
a) Promote public understanding of PGT role

PUBLIC GUARDIAN AND TRUSTEE SERVICE DELIVERY PLAN 2002/2003

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- Managing the legal and financial interests and promoting the personal care interests of adults needing assistance with decision-making
- Administering the estates of deceased and missing persons

GOALS

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Services to Adults

a) Provide equitable and accessible PGT services

Organization-Wide

b) Deliver services according to established standards and policies

Organization-Wide

a) Reward, recognize and value employees

Organization-Wide

a) Promote public understanding of PGT role

4. Societal Trends Affecting PGT Services and Mandate

A number of significant societal trends affect the work of the PGT:

(a) Changes in Population Demographics

The proportion and number of seniors continues to increase as people live longer lives due to advances in public health and medical technology. While many seniors are poor, among this population there has also been an overall growth in wealth. PGT services are affected as seniors need care and support for health care decision-making and for financial decision-making relating to their more complex financial arrangements and assets.

Recent patterns of immigration and the increasingly diverse makeup of the general population, particularly in urban centers, require services to be delivered in a manner respectful of a greater variety of cultural and religious norms and practices than in the past.

The general population is more mobile, with the result that families are widely dispersed and local family supports, particularly for the elderly, may not be available. Immigration factors and population mobility within Canada can also make it more challenging to locate family members, including heirs and beneficiaries, when required.

(b) Changes in Pharmacological and Medical Technology

The advent and wide use of medication to treat persons with mental illness and the development and use of medical technology near the end of life are two major health care trends that affect the services provided by the PGT.

The inconsistency of available community mental health supports contributes to some clients' periodic inability to manage their property and results in repeated certifications under the *Patients Property Act*. This "revolving door," while less well known than the *Mental Health Act* counterpart, can also result in multiple short-term interventions.

The social debate on the application of new medical technology available at the end of life has not kept pace with the development of medical technology. Patients in such circumstances are frequently unable to give or refuse consent to treatment. Lack of social consensus in this area makes the work of the PGT more complex when acting as the substitute decision-maker for adults who are unable to give or refuse consent to their health care and have no available family members.

(c) Development of a Rights Conscious Society

The current emphasis in society on individual rights has led to questioning of certain social structures and assumptions. Historically, the PGT was able to exercise a very wide administrative discretion with broad but ill-defined responsibilities. Over the past twenty years, the PGT has gradually formalized and structured its administrative discretion, emphasizing due process and using more oversight and accountability tools to ensure that respect for clients' rights can be demonstrated.

(d) De-Institutionalization

Unlike institutionalized clients thirty years ago, most PGT clients today live in the community or in small public or private facilities such as group homes. A largely community-based clientele means that the PGT must be more closely involved with each individual client to ensure that the particular needs of that client are met by the services delivered.

(e) Growing Recognition of Abuse and Neglect of Adults

Society's recognition of abuse, neglect and self-neglect of adults in vulnerable situations is still in its early stages. There is an increasing appreciation of the impact of such abuse. New legislation (Part 3 of the *Adult Guardianship Act*) reinforces public expectations that the PGT will be actively involved in working with communities to prevent or redress incidences of abuse. This has resulted in PGT involvement in the development of Community Response Networks (CRNs) and has also affected the work of the Services to Adults Division, most particularly the Assessment and Investigation Team.

(f) Development of a More Litigious Society

Canadian society has become more litigious in recent years. For example, in British Columbia there has been an increase in lawsuits relating to various forms of injury suffered in institutionalized settings. As a result, the PGT has been involved in various legal actions on behalf of clients who were resident in those institutions at the time the injury was alleged to occur.

5. Other Factors Affecting the PGT in 2002/03

During 2002/03, a number of broader governmental initiatives and other legal developments directly affected the work and operational capacity of the PGT. These included:

(a) Core Services Review

The Core Services Review process that began in 2001/02, concluded with Cabinet giving approval to a set of recommendations designed to rationalize and focus PGT services over the next three to five year period. The major themes arising from the Core Services Review were:

- Focus service by applying thresholds
- Improve timeliness
- Rationalize fees with costs
- Ensure equitable and accessible service
- Promote accountability

Implementation of the Core Services Review recommendations began in 2002/03 with the coming into force in October 2002 of the *Miscellaneous Statutes Amendment Act (No. 3), 2002*, which abolished the Public Guardian and Trustee Advisory Board. The 2002–2005 Service Delivery Plan was the last plan to be developed in consultation with the Advisory Board.

Further Core Services Review changes are scheduled for early 2003/04. These included modifying and supplementing the PGT fee schedule, and amending a number of statutes including the *Estates Administration Act, Patients Property Act* and *Public Guardian and Trustee Act*. The amendments are intended to give the PGT discretion over whether or not it will provide certain services such as administering estates where the cost of formal administration outweighs the value of the estate. In addition, the amendments streamline Private Committee Services to enable more timely and accessible service.

Though not directly affecting the services provided by the PGT during 2002/03, preparation for these fee and statutory changes involved considerable staff time and effort during the latter part of the year. Changes were needed to a number of operational policies and procedures, new and revised public education materials were prepared, and business practices were modified to take the new fees into account.

Further changes related to Core Services Review will continue to be a factor in and influence the PGT's operations and performance for several more years.

(b) Woodlands School

In July 2002, the Ministry of Children and Family Development released a report on the history of the Woodlands School called The Need to Know, written by Dulcie McCallum, the former Ombudsman for B.C. As previously noted, the Woodlands Project Team was formed and is contacting all of the people who were identified by Ms. McCallum to ensure that they have the help they need to respond. While some funding has been provided by the Ministry of Children and Family Development to pay for the direct costs of the Project Team, the PGT has contributed extensively to the management of the project and related legal work. The PGT also began a lawsuit on behalf of two former clients who were resident at the Woodlands School.

(c) Social Benefits Reviews

In 2002/03, changes were announced to the Pharmacare program and to the B.C. Benefits Program that affected many PGT adult clients. During the year, all clients in Services to Adults were registered in the new Pharmacare program. In addition, application forms were completed and submitted on behalf of those adult clients formerly in receipt of disability benefits to enable them to receive income assistance under the new *Employment and Assistance for Persons with Disabilities Act* and Regulations.

(d) New Trustee Act Provisions

In February 2003, amendments to the *Trustee Act* came into force that changed the nature and type of investments that trustees are authorized to make using funds held in trust. Whereas trustees were previously restricted to a fairly narrow and conservative range of approved investments, the amendments now allow a trustee to "invest in any form of property or security in which a prudent investor might invest."

Although these changes did not affect the PGT in its own fiduciary capacity - as the PGT has been investing under the prudent investor provisions of the *Public Guardian and Trustee Act* since 2000 - they did have a strong effect on the PGT's oversight of private fiduciaries. Staff training, revised policies and procedures, and new public education materials were all required to prepare for these changes.

6. Risk Management

During 2002/03, the PGT managed a number of both general and specific risks related to the achievement of the goals, objectives, performance targets and other measures set out in the Service Delivery Plan. The following table summarizes the PGT's risk management activities:

Situation	Potential Risk	Risk Management
• Limited resources are available to meet the demand for PGT services	• Current service standards will be sacrificed • Backlog reduction efforts will fail	• Establishment of reasonable and sustainable performance standards seek to balance current demands with elimination of historical backlogs • Available in-year funds are applied in small focused efforts to advance backlog reduction
• Legislation requires the PGT to consult to the extent possible with the adult prior to making a substitute health care decision	• PGT will fail to identify all the factors relevant to making a substitute health decision on behalf of an incapable adult	• Timeliness standards for carrying out the role of Temporary Substitute Decision-Maker balance the risk of delay in treatment for the adult with time needed to properly gather information • Policies have been created to guide staff on when face-to-face consultation is needed
• The PGT is legally liable in the exercise of its statutory and fiduciary responsibilities	• PGT will fail to identify and protect the financial or legal interests of a client in a timely manner • PGT will mishandle client trust funds	• Timeliness standards for securing property and reviewing legal and financial claims reduce the risk of loss related to negligent performance of duties, missed deadlines, or limitation periods • Appropriate accounting and trust management controls are developed to protect client funds against loss from mismanagement or negligence

Situation	Potential Risk	Risk Management
• The interests of PGT clients are affected by a broad range of regulatory and statutory provisions	• Policy changes may be made that potentially harm the legal, financial or personal interests of PGT clients	• The PGT consults with relevant governments about the impact of potential changes to legislation and programs • The PGT makes public education materials available to clients and related service providers so that they may take steps to protect their own interests
• PGT staff are experiencing a rapidly changing work environment related to Core Service Review and performance planning	• PGT staff will fail to use newly developed policies and procedures	• Increased training opportunities have been provided • Managers must ensure that all staff receive a minimum number of training days • PGT staff are surveyed and asked whether they believe they have the training necessary to do their jobs
• The PGT is dependent on access to electronically stored information and data in order to carry out its duties	• Fire or earthquake damage to the PGT's office in Vancouver could destroy critical information	• A disaster recovery program is in place providing daily backup of electronic information to an off-site location

The PGT's organizational capacity to manage the on-going risks to its service delivery goals and objectives improved during 2002/03. In particular, the PGT's success at reducing caseload in two significant areas of historic backlog - in Estate Liaison and Estate Administration - without sacrificing service standards in other areas, has yielded gains in organizational capacity. In addition, over the past number of years, increasing use of newly created and revised operational policies by staff throughout the organization and the focus on the early development of case plans has resulted in better use of management time in providing overall direction and control as opposed to addressing specific client issues on an individual basis.

Nevertheless, further gains are needed in order to improve overall service standards. While the PGT was able to meet its current performance standards in almost every area of activity while at the same time reducing backlogs, there are service areas where a higher standard of performance would better achieve the organization's goals and objectives. An example is in the frequency of visits made to adults for whom the PGT is Committee of Person. While the PGT is currently aiming to visit almost all of these individuals once per year, a more frequent rate of visitation would provide a higher level of service for this group of clients.

The PGT's ability to make the gains in capacity achieved during 2002/03 permanent, are largely dependent on maintaining current staffing levels. Implementation of planned information technology improvements over the next three years will also be critical in making further major advances in organizational capacity.

(d) New Trustee Act Provisions

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7. 2002/03 Performance Results

In 2002/03 the PGT had 35 performance measures. It substantially met, met or exceeded its performance target in 30 areas. Of the remaining 5 performance measures, 2 were measures for which there was insufficient data to reach a conclusion; 1 was a two-part measure where one part of the measure was met and the other part not met; and the last 2 were measures where the PGT's performance was below target. Information related to the data and the use of comparative information is discussed below. Specific performance details related to each measure are provided in the table that follows.

(a) Information about the Data Collected

During 2002/03, the PGT made efforts to better document the steps involved in collecting and reporting on the data supporting its performance results. This is expected to lead to improved consistency and reliability in the reported results. The PGT continues to face some challenges with regard to the lack of automated data collection and case management systems. Much data collection remains manual, which while not making the results intrinsically unreliable, does increase the opportunity for human error. It also makes performance reporting a fairly labor intensive process.

The PGT continues to review its performance results on a quarterly basis not only to manage issues relating to the level of performance, but also to identify concerns with data collection and data reliability. PGT management tests the reliability of reported results through spot checking, cross-referencing data sources, and, when new reports are generated, checking them against prior versions to ensure consistency. Overall, data reliability is high except where specifically noted.

As stated, the PGT had two performance measures for which there was insufficient data to determine whether the PGT's performance achieved the desired goal and objective. Efforts are being made to find alternative measures that provide more meaningful results in future years.

(b) Use of Comparative Information

The PGT is limited in its ability to compare its performance to other organizations or to generally accepted service standards because no other organization either in or outside of B.C. delivers quite the same services. Public Guardian and Public Trustee organizations in other provinces each have some services, or parts of services, in common with the PGT, but none of them yet produce publicly reported performance measures. Discussions are continuing with these organizations about the development of a limited range of benchmarks for use at the national level.

For 2002/03, the PGT is, for the first time, able to make comparisons to its own past performance using information reported in the 2001/02 Annual Report. This baseline data is particularly useful in helping to make better linkages between results and resources. Two years of results enables a more accurate assessment of what is possible within the existing framework of resources versus what can be achieved only with the expenditure of extraordinary effort and/or additional resources.

8. Performance Details

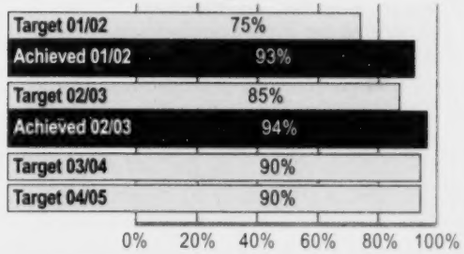
GOAL #1 — PROPERTY AND FINANCIAL INTERESTS OF PGT CLIENTS WILL BE WELL MANAGED

Child & Youth Services

Objective

(a) Decisions regarding disbursement of property of children will be made in a timely manner.

✓ Target Met



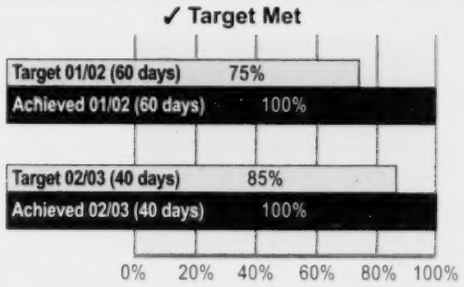
(i) Percentage of decisions regarding property disbursement completed within 20 days of the Guardian/client's request. *Target – 85%*

A major responsibility of Child and Youth Services is managing trusts where a child or youth is the beneficiary. As part of this role, Trust Managers consider client requests to spend some of their trust monies. Unlike a bank account, however, monies held in trust are subject to a number of spending restrictions. Trust Managers must determine whether the request falls in or outside of these restrictions, while still providing a timely response. In most cases, it is reasonable to expect a request to be dealt with within 20 days. In 2002/03, out of 3,115 decisions, 2,925 or 94% were completed within 20 days of the guardian's or client's request.

Objective

(b) The entitlement of children in care to financial benefits and the existence of legal claims will be identified and acted upon in a timely manner.

✓ Target Met

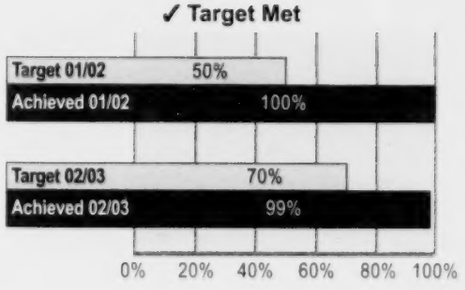


(i) Percentage of children for whom PGT is Guardian of Estate under the *Child, Family and Community Service Act*, where the PGT is notified within 40 days of appointment. *Target – 85%*

In an agreement concluded with MCFD in 2001/02, MCFD agreed to notify the PGT in a timely manner when a child comes into the continuing custody of the Province. During 2002/03, the PGT was given notice about 1,575 children and in each case the notice was received within 40 days of the child coming into care. This significant gain in timeliness was due largely to MCFD developing an electronic method of transferring information to the PGT. While the high numbers created some workload pressures for the PGT, receiving early notice meant that the PGT was also able to make a timely determination about what steps were needed to protect the financial and legal interests of these children for whom the PGT is Guardian of Estate. Due to the manner in which notification is now provided, continued public reporting of performance in this area is no longer merited and will be discontinued in 2003/04.

(ii) Percentage of cases where PGT is Guardian of Estate where financial entitlements and legal claims are identified and action commenced within 6 months of being notified by MCFD. *Target – 70%*

✓ Target Met



In addition to receiving timely notice from MCFD, the PGT must identify any outstanding financial entitlements or legal claims and commence appropriate action before limitation dates or application deadlines affecting those claims expire. Initially it was determined that a period of 6 months from the time of notification by MCFD would be appropriate for the investigation and commencement of needed action. In 2002/03, the files of 1,788 children were reviewed. In all but 14 cases, or 99% of the time, the review and follow-up action took place within the 6 month timeframe. Based on the experience of 2001/02 and 2002/03, the timeframe of this measure is being reduced to 60 days in 2003/04.

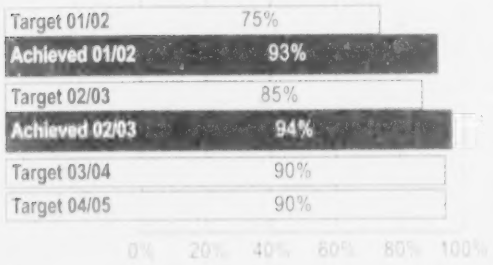
GOAL #1 — PROPERTY AND FINANCIAL INTERESTS OF PGT CLIENTS WILL BE WELL MANAGED

Child & Youth Services

Objective

(a) Decisions regarding disbursement of property of children will be made in a timely manner.

✓ Target Met



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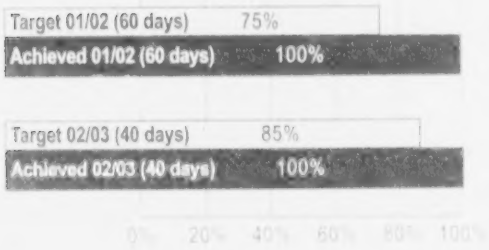
✓ Target Met



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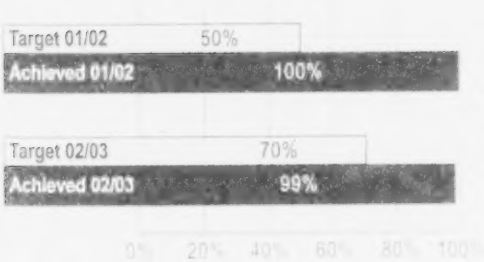

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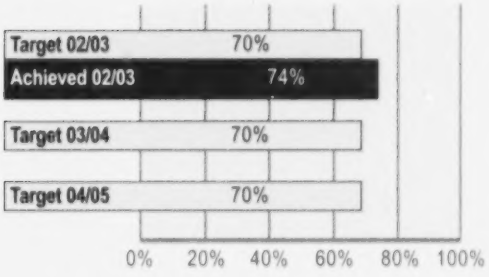
Services to Adults

Objective

(c) Property interests of Committee of Estate clients will be identified and secured.

✓ Target Met



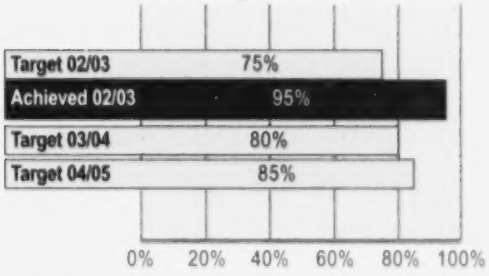
(i) Percentage of personalized case plans covering property, effects, legal issues and living arrangements will be developed and implemented for new clients within 6 months of PGT appointment as Committee of Estate. *Target – 70%*

Completion of a personalized case plan for a new Committee of Estate client is evidence that the PGT has taken the steps necessary to identify and secure the property and financial interests of that client and provide for their on-going protection. The time taken to develop and implement the plan will vary with the complexity of the client's property and financial interests. For most new clients a 6 month period of time is a reasonable expectation for the completion of personalized case plans. In the first half of 2002/03 the PGT became Committee of Estate under the *Patients Property Act* for 195 new clients and succeeded in developing personalized case plans for 145 or 74% of this group within the 6 month timeframe. In future years, information will be available about all new clients whose personalized case plans are due within the fiscal year. Deficiencies in the documentation supporting this measure would prevent a 3rd party from independently verifying the represented performance. While management is confident the information is accurate, changes will be made to ensure appropriate documentation in future years.

Objective

(d) Clients' property and assets will be managed in a timely, efficient and prudent manner.

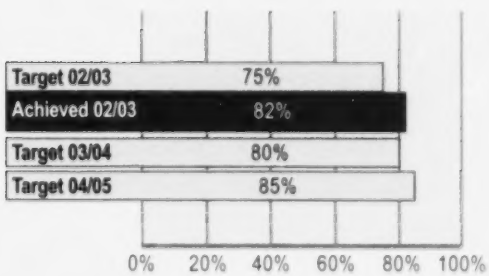
✓ Target Met



(i) Percentage of client receipts processed within 5 business days. *Target – 75%*

The timely processing of a client's income and other receipts is a critical activity in the efficient management of a client's financial affairs. By depositing income into a client's trust account promptly, flexibility in managing a client's affairs increases as does the potential for the client to earn investment income. In 2002/03, out of 22,846 receipts, 21,777, or 95%, were processed within the 5 day target. It should be noted that although this measure was also reported in 2001/02, the measure was changed in 2002/03 to exclude receipts received electronically by the PGT. This change was made after it was observed that the time lag between when information about a pending electronic deposit was received and entered and the date when the actual deposit was made, was producing inaccurate results. This difference in how the measure is defined prevents a comparison between the two years.

✓ Target Met



(ii) Percentage of client bills processed within 15 business days. *Target – 75%*

Another critical aspect of managing a client's affairs is ensuring that client bills are paid in a timely manner. The majority of client bills are dealt with on an automated basis and require fairly little on-going staff involvement to ensure that the interests of clients are protected. Manually processed bills require more complicated handling and decision-making. For example, a case-manager may decide to deliberately delay payment of a bill if the amount is in dispute or if the client has a temporary shortage of funds. Partly because of this

and also to address limitations in working with manually recorded information, in both 2001/02 and 2002/03 this performance measure included only those manually processed bills that were both received and paid within any single month during the year. In future years alternative ways of measuring disbursements will be developed that address these issues in a more refined way. In 2002/03, out of 16,220 manually processed bills received and paid within a single month, 13,284 or 82% were dealt with within 15 business days.

Objective

(d) Clients' property and assets will be managed in a timely, efficient and prudent manner.

✓ Target Met

As in 2001/02, there were no substantiated complaints to the Ombudsman in 2002/03.

(iii) The ratio of substantiated complaints to the Ombudsman to the number of Committee of Estate clients regarding management of their property and assets will be less than 4/1000 in 2002/03.

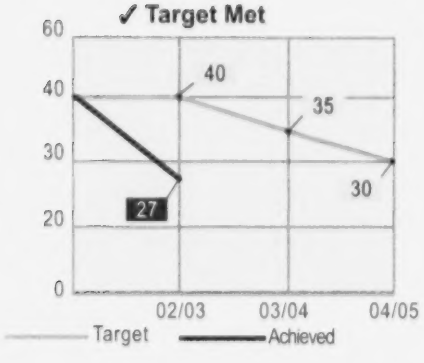
Clients who have concerns with the way the PGT has managed their property have recourse to both internal and external review mechanisms. In cases where a client believes the PGT has made a decision unfairly, the client can complain to the Ombudsman for an external review of the manner in which the PGT arrived at its decision. Substantiated complaints, as defined by the Ombudsman, are those where the Ombudsman has conducted an investigation and made a recommendation that the PGT take some form of remedial action. As in 2001/02, there were no substantiated complaints to the Ombudsman in 2002/03. Reporting on this measure will be discontinued in 2003/04.

Objective

(e) Administration of former clients' affairs will be completed in a timely manner.

(i) Percentage of Estate Liaison files where more than two years has elapsed following termination of active committeeship. *Target – 40% or less.*

✓ Target Met



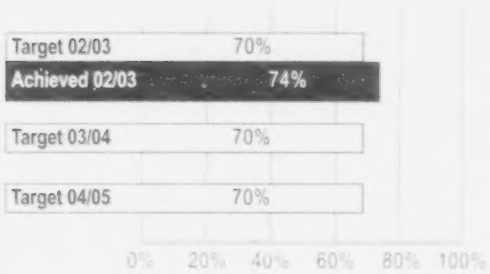
In the event of the death of an adult client, management of the former client's affairs is carried out by the Estate Liaison Team. The Estate Liaison Team makes immediate efforts to locate the client's executor or heirs able to administer the client's estate. However, until the estate can be handed over for administration, the Estate Liaison Team must continue to manage matters related to the client's estate, though in a manner that interferes as little as possible in any future decisions an executor or administrator might wish to make. The PGT has developed a number of strategies aimed at shortening the length of time between the termination of active committeeship and the commencement, by a family member or other personal representative, of the administration of the former client's estate. To measure its success in achieving results, the PGT took as its standard the number of files in excess of two years old. For 2002/03, the PGT sought to reduce the number of these files to not more than 40% of the total. The PGT's backlog reduction strategies were very successful and by year-end, on March 31, 2003, out of 691 post-active committeeships being managed by the Estate Liaison Team, just 189 or 27% were older than two years. It should also be noted that whereas in previous years, backlog reduction efforts have involved the expenditure of additional funds, the 2002/03 results were achieved using existing resources. It is expected that future modest improvements in performance will continue.

Services to Adults

Objective

(c) Property interests of Committee of Estate clients will be identified and secured.

✓ Target Met



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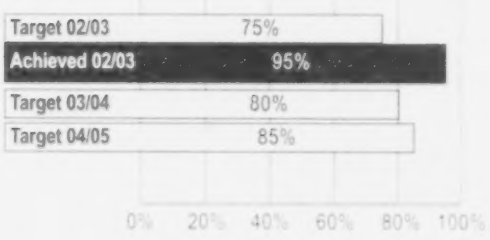

(i) Percentage of client receipts processed within 5 business days. *Target – 75%*

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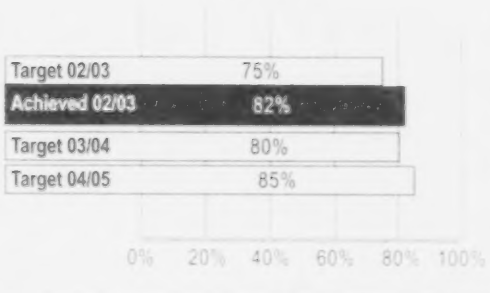

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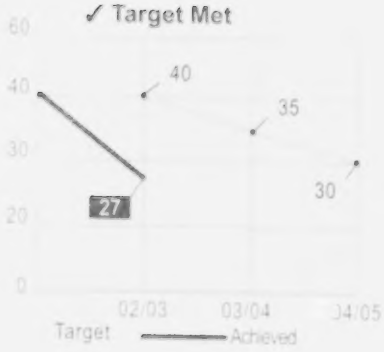
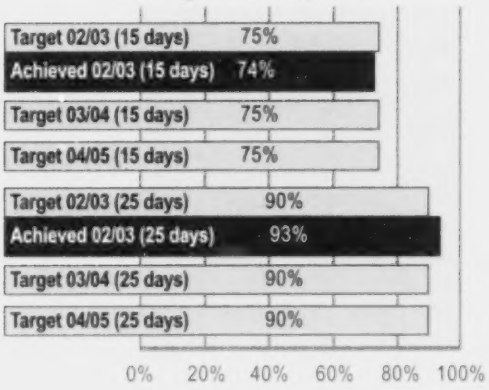


Estate Administration

Objective

(f) Deceased clients' property will be determined and secured in a timely manner.

✓ Target Partially Met


Target 02/03 (15 days) 75%
Achieved 02/03 (15 days) 74%
Target 03/04 (15 days) 75%
Target 04/05 (15 days) 75%
Target 02/03 (25 days) 90%
Achieved 02/03 (25 days) 93%
Target 03/04 (25 days) 90%
Target 04/05 (25 days) 90%
0% 20% 40% 60% 80% 100%

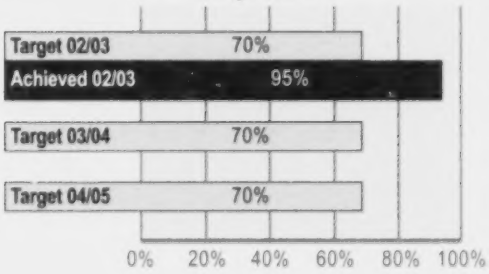
(i) Physical assets of new estates secured within 15 days of notification of death in 75% of estates and within 25 days of notification of death in 90% of estates.

Securing the physical assets of an estate is a critical step in reducing the risk of damage and preventing loss to the value of an estate. The more quickly physical assets can be secured the better the result for the heirs and beneficiaries of the estate. Based on its experience in 2001/02, the PGT significantly increased its expectations about how quickly the physical assets of deceased persons can be identified and secured. In 2001/02, the target was to secure 70% of estates in 90 days. In fact, 100% were secured in that time. For 2002/03, two sub-targets were developed with the aim of securing the physical assets of 75% of estates within 15 days and of 90% of estates within 25 days. In retrospect, the first sub-target was slightly ambitious with just 74% of estates secured within the 15 day period. Within 25 days, however, the physical assets of 93% of estates were secured.

Objective

(g) Estate distributions will be made to heirs and beneficiaries rather than escheating to the Crown.

✓ Target Met



(i) Percentage of estates over $20,000 distributed to heirs and beneficiaries rather than escheating to the Crown.
Target – 70%

The PGT administers the estates of deceased persons when no one else is willing or able to administer their estate or where the heirs are initially unknown. If, after conducting a search, the PGT is unable to find the heirs, the balance of the estate after payment of creditors and administration fees and expenses, is transferred to the Unclaimed Property Office (UPO). As searching for heirs is costly for an estate, in 2002/03 the PGT made it a priority to deal with estates where the total value of the estate is at least $20,000. In 2002/03, it distributed 130 such estates and succeeded in distributing 123 or 95% to heirs and beneficiaries. The remaining 7 estates were transferred to the UPO. As of April 1, 2003 the role of the UPO has been transferred to the British Columbia Unclaimed Property Society.

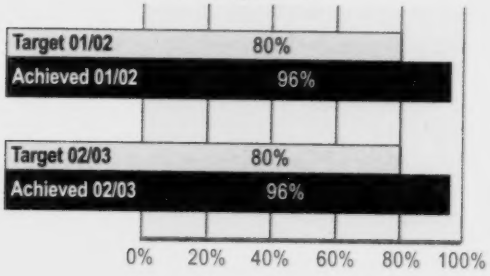
GOAL #1 — PROPERTY AND FINANCIAL INTERESTS OF PGT CLIENTS WILL BE WELL MANAGED

Estate Administration

Objective

(g) Estate distributions will be made to heirs and beneficiaries rather than escheating to the Crown.

✓ Target Met



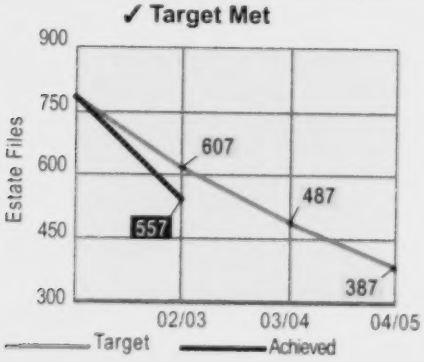
(ii) Percentage of estate distributions that pay directly to the rightful heirs with no percentage-based heir tracers involved. ***Target – 80%***

PGT staff search for the heirs of estates under administration and, if necessary, retain reputable heir tracers on an hourly basis. Percentage-based heir locators are independent operators that induce potential heirs to pay a percentage of their inheritance in return for their services. They are not hired by the PGT and their services are often not needed. As a direct result of percentage based heir tracers becoming involved in an estate, some heirs may unnecessarily end up losing part of their rightful inheritance. In 2002/03, out of 237 estates distributed by the PGT, 228 or 96% were distributed to the rightful heirs with no percentage-based heir tracers involved. As importantly, these 228 estates represented 99% of the funds distributed from the 237 estates.

Objective

(h) Estates under administration will be concluded in a timely manner.

✓ Target Met



(i) Reduction in the number of estate administrations opened before April 1, 1995 by 180 in 2002/03

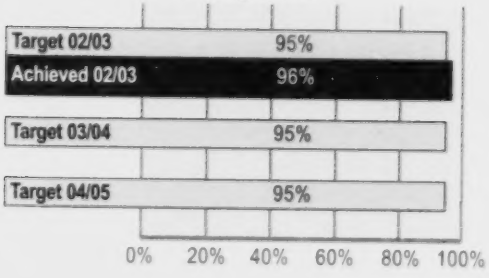
For many historical reasons, primarily the transfer of estates from the former deputy official administrators to the PGT, the PGT has had a backlog of old and difficult to administer estates in its Estate Administration Division. A number of backlog reduction projects have been undertaken, but elimination of the entire backlog is still many years away. For purposes of this measure the backlog has been defined as including any estates opened before April 1, 1995. At the beginning of the year there were 787 estates in this backlog. During 2002/03, administration of 230 of these estates were completed. Without additional resources, this rate of progress is expected to slow as the concentration of difficult to administer estates increases in the remaining pool.

Organization - Wide Services

Objective

(i) Clients' investments will be managed prudently.

✓ Target Met



(i) Personalized investment plans developed and implemented for 95% of clients with financial assets over $50,000.

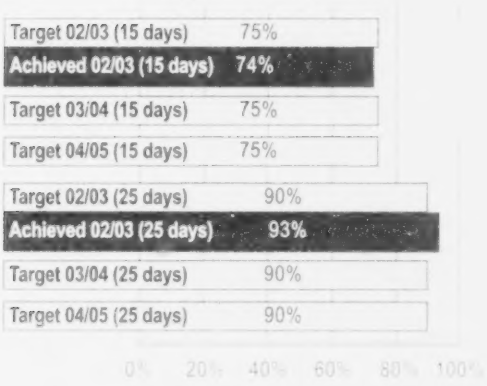
The PGT is responsible for acting in the best interest of clients so that their property and financial interests will be protected. The development and implementation of personalized investment plans enables investment decisions to be tailored to the particular circumstances of individual clients. In 2001/02, the PGT gave priority to developing investment plans for clients with financial assets over $100,000. In 2002/03, this was extended to clients with $50,000 whose files were opened by October 1, 2002. Out of 1,224 such clients, 1,175 or 96% had personalized investment plans developed and implemented by March 31, 2003. Internal savings elsewhere in the organization were reallocated to fund the extra staff resources required in order to meet this target.

Estate Administration

Objective

(f) Deceased clients' property will be determined and secured in a timely manner.

✓ **Target Partially Met**


Target 02/03 (15 days) 75%
Achieved 02/03 (15 days) 74%
Target 03/04 (15 days) 75%
Target 04/05 (15 days) 75%
Target 02/03 (25 days) 90%
Achieved 02/03 (25 days) 93%
Target 03/04 (25 days) 90%
Target 04/05 (25 days) 90%
0% 20% 40% 60% 80% 100%

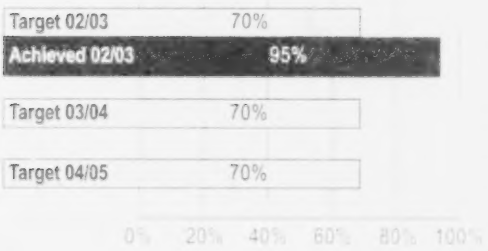
(i) Physical assets of new estates secured within 15 days of notification of death in 75% of estates and within 25 days of notification of death in 90% of estates.

Securing the physical assets of an estate is a critical step in reducing the risk of damage and preventing loss to the value of an estate. The more quickly physical assets can be secured the better the result for the heirs and beneficiaries of the estate. Based on its experience in 2001/02, the PGT significantly increased its expectations about how quickly the physical assets of deceased persons can be identified and secured. In 2001/02, the target was to secure 70% of estates in 90 days. In fact, 100% were secured in that time. For 2002/03, two sub-targets were developed with the aim of securing the physical assets of 75% of estates within 15 days and of 90% of estates within 25 days. In retrospect, the first sub-target was slightly ambitious with just 74% of estates secured within the 15 day period. Within 25 days, however, the physical assets of 93% of estates were secured.

Objective

(g) Estate distributions will be made to heirs and beneficiaries rather than escheating to the Crown.

✓ **Target Met**



(i) Percentage of estates over $20,000 distributed to heirs and beneficiaries rather than escheating to the Crown.
Target – 70%

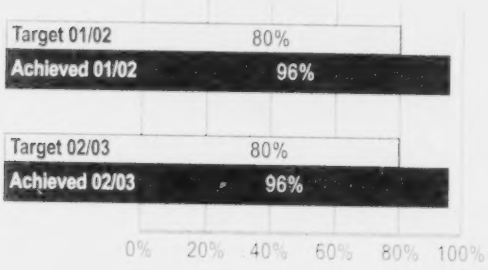
The PGT administers the estates of deceased persons when no one else is willing or able to administer their estate or where the heirs are initially unknown. If, after conducting a search, the PGT is unable to find the heirs, the balance of the estate after payment of creditors and administration fees and expenses, is transferred to the Unclaimed Property Office (UPO). As searching for heirs is costly for an estate, in 2002/03 the PGT made it a priority to deal with estates where the total value of the estate is at least $20,000. In 2002/03, it distributed 130 such estates and succeeded in distributing 123 or 95% to heirs and beneficiaries. The remaining 7 estates were transferred to the UPO. As of April 1, 2003 the role of the UPO has been transferred to the British Columbia Unclaimed Property Society.

Estate Administration

Objective

(g) Estate distributions will be made to heirs and beneficiaries rather than escheating to the Crown.

✓ Target Met



(ii) Percentage of estate distributions that pay directly to the rightful heirs with no percentage-based heir tracers involved. *Target – 80%*

PGT staff search for the heirs of estates under administration and, if necessary, retain reputable heir tracers on an hourly basis. Percentage-based heir locators are independent operators that induce potential heirs to pay a percentage of their inheritance in return for their services. They are not hired by the PGT and their services are often not needed. As a direct result of percentage based heir tracers becoming involved in an estate, some heirs may unnecessarily end up losing part of their rightful inheritance. In 2002/03, out of 237 estates distributed by the PGT, 228 or 96% were distributed to the rightful heirs with no percentage-based heir tracers involved. As importantly, these 228 estates represented 99% of the funds distributed from the 237 estates.

Objective

(h) Estates under administration will be concluded in a timely manner.

✓ Target Met

(i) Reduction in the number of estate administrations opened before April 1, 1995 by 180 in 2002/03

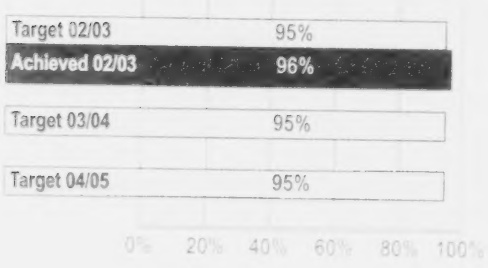
For many historical reasons, primarily the transfer of estates from the former deputy official administrators to the PGT, the PGT has had a backlog of old and difficult to administer estates in its Estate Administration Division. A number of backlog reduction projects have been undertaken, but elimination of the entire backlog is still many years away. For purposes of this measure the backlog has been defined as including any estates opened before April 1, 1995. At the beginning of the year there were 787 estates in this backlog. During 2002/03, administration of 230 of these estates were completed. Without additional resources, this rate of progress is expected to slow as the concentration of difficult to administer estates increases in the remaining pool.

Organization - Wide Services

Objective

(i) Clients' investments will be managed prudently.

✓ Target Met



(i) Personalized investment plans developed and implemented for 95% of clients with financial assets over $50,000.

The PGT is responsible for acting in the best interest of clients so that their property and financial interests will be protected. The development and implementation of personalized investment plans enables investment decisions to be tailored to the particular circumstances of individual clients. In 2001/02, the PGT gave priority to developing investment plans for clients with financial assets over $100,000. In 2002/03, this was extended to clients with $50,000 whose files were opened by October 1, 2002. Out of 1,224 such clients, 1,175 or 96% had personalized investment plans developed and implemented by March 31, 2003. Internal savings elsewhere in the organization were reallocated to fund the extra staff resources required in order to meet this target.

GOAL #1 — PROPERTY AND FINANCIAL INTERESTS OF PGT CLIENTS WILL BE WELL MANAGED

Organization - Wide Services

Objective

(i) Clients' investments will be managed prudently.

X Target Not Met

Investment returns on two of the three funds met or exceeded benchmark.

(ii) Investment returns for all three pooled funds match or exceed established benchmarks.

The PGT has three pooled funds: the Premium Money Market Fund, the Balanced Income Fund, and the Balanced Growth Fund. The majority of client funds are held in the Premium Money Market Fund. During 2002/03, the Money Market and Growth funds met their targets in all four quarters. The Income Fund, however, met its target in only two of the four quarters and failed to meet its target for the year as a whole. Investment return information for the Balanced Income and Balanced Growth funds is provided by a 3rd party performance measurement service.

Objective

(j) Enhanced control over financial transactions involving client assets will be ensured.

✓ Target Met

A 5 year internal audit plan was approved and is underway.

(i) Internal audit and advisory department services 5 year plan approved and implemented by March 2003.

One way for the PGT to measure how well client property and financial interests are managed is to conduct internal audits of financial transactions involving client assets. These audits are aimed at providing information to be used in enhancing security and control in areas where the need for improvement is identified. A 5-year internal audit plan was put in place and 10 audits were initiated. Three of the audits were completed and the remaining 7 were issued in draft form. As a result of these audits, changes to a number of internal business practices were recommended that will improve the organization's ability to track and control transactions. For those approved recommendations that relate to the PGT's information technology system, changes will be incorporated as the system is upgraded over the next three years.

(ii) A review of at least one performance measure/target that involves financial transactions to be completed as part of the annual internal audit plan.

✓ Target Met

Internal audit of performance measure completed.

The internal audit plan included a review of the performance measure dealing with the manual processing of bill payments for adult clients within a 15-day target (See Performance Measure #1(d)(ii)). The review was completed and a report issued in draft form. The review was critical of some aspects of this measure, such as the inherent assumption that the prompt payment of a bill is always in the best interest of a client. The results of the review are being taken into consideration in how this measure will be carried forward into the 2004 – 2007 Service Delivery Plan.

GOAL #2 — PERSONAL INTERESTS OF PGT CLIENTS WILL BE PROTECTED

Child and Youth Services

Objective

(a) High quality budget plans will be developed for clients who have been awarded significant funds for costs of future care.

Insufficient Data

Only one case met the criteria for measurement - insufficient to determine whether objective was met.

(i) Percentage of clients awarded funds in excess of $50,000 for cost of future care whose care needs and associated costs are assessed within 120 days of PGT being named trustee and receiving trust funds. *Target – 90%*

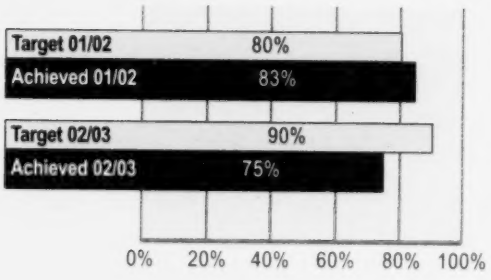
In 2001/02, funds were received on behalf of 5 children awarded $50,000 or more for the costs of future care. In 2002/03, only one such case was received. While the target was met in that the future care needs of this client were carefully assessed within the 120-day target, one case does not provide sufficient data to enable an overall conclusion to be drawn about whether the underlying objective was achieved. It should be noted that the small number of cases received by the PGT does not mean that in appropriate cases children are not being awarded large sums for the cost of future care. Rather it suggests that alternative arrangements, such as structured settlements and structured trial awards where pre-determined sums are paid out in regular installments to the child's parents, are increasing in use. In the 2004 – 2007 Service Delivery Plan, performance reporting of this activity will be combined with other related budget planning activity for better tracking of overall performance in this area of critical importance to children with long term care needs.

Services to Adults

Objective

(b) Clients for whom the PGT acts as Committee of Person will receive individualized service.

X Target Not Met



(i) Percentage of new Committee of Person clients who are visited by PGT staff within 6 weeks of appointment. *Target – 90%*

There is a small group of clients for whom the PGT acts as the court appointed Committee of Person. To ensure that the health and personal care needs of these clients are identified and protected, staff meet with the adult soon after the appointment so that a high quality case management plan can be developed and put into action. In 2002/03 the PGT was appointed Committee of Person in just 4 cases. Visits to 3 of these 4 adults were made within 6 weeks. The visit to the fourth client was scheduled during the 7th week at his own request. The PGT has concluded that this performance measure is not based on a sufficiently large data source to be useful. In 2002/03, the results were based on 5 out of 6 possible visits occurring within the 6 week time frame. Beginning in 2004/05, the information provided by this performance measure will be reported as part of the next measure.

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Organization - Wide Services

Objective

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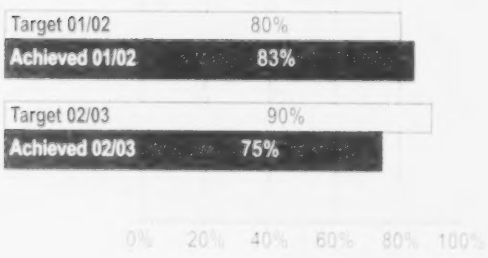
Services to Adults

Objective

(b) Clients for whom the PGT acts as Committee of Person will receive individualized service.

X Target Not Met



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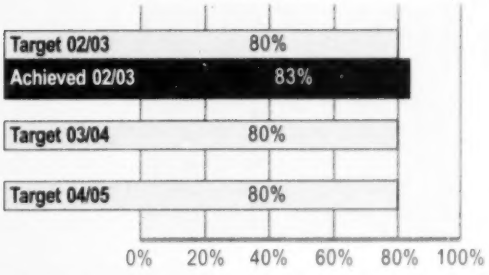


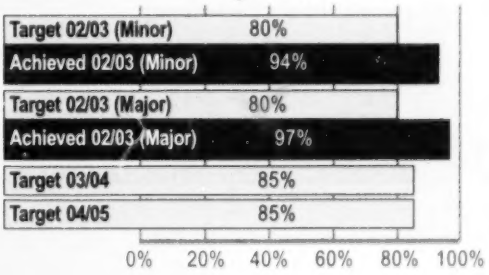
(ii) Percentage of on-going Committee of Person clients who are annually visited by PGT staff. ***Target – 80%***

In 2002/03, there were 118 incapable adults for whom the PGT acted as Committee of Person. Over the course of the year PGT staff visited 98, or 83% of these clients. For the PGT the visit provided an opportunity to check on the adult's personal situation and assess whether any changes needed to be made to ensure protection of the on-going personal and health care interests of the adult. For the adult, the visit provided a means of conveying information directly to the PGT without an intermediary such as a care giver or care facility administrator. Internal savings from elsewhere in the organization were reallocated in order to add an extra case manager for a short term to assist in meeting this target.

Objective

(c) Health care decisions will be made in a high quality and timely manner.

✓ Target Met



(i) Percentage of minor health care decisions made within 1 day of all relevant information being received and major health care decisions made within 3 working days of all relevant information being received. ***Target – 80%***

The PGT is called upon to protect the personal interests of incapable adults by making health care decisions on their behalf when asked to act as Temporary Substitute Decision Maker (TSDM) under the *Health Care (Consent) and Care Facility (Admission) Act*. In 2002/03, out of 290 minor health care decisions, 273 or 94% were made within 1 day; and out of 175 major health care decisions, 169 or 97% were made within 3 days. The timeliness of PGT decisions on behalf of incapable adults with no one else to act as TSDM is important both to the health of the individual involved and to the efficient functioning of the health care system.

(ii) Percentage of health care decisions made by the PGT that are not substantially changed by the Health Care and Care Facility Review Board or the Supreme Court of British Columbia. ***Target – 95%***

Insufficient Data

No PGT health care decisions were appealed in 2002/2003.

In 2002/03, of the 460 major and minor health care decisions made by the PGT, there were no decisions either reviewed by the Board or appealed to the Supreme Court. In the previous year, only one decision was reviewed by the Health Care and Care Facility Review Board and it was not substantially changed. While it may be inferred that the lack of review applications is an indication of overall satisfaction with PGT performance, this measure may not provide any certain information with which to assess PGT performance. It was not included in the 2003 – 2006 Service Delivery Plan.

GOAL #3 — STATUTORY PROTECTIVE AND MONITORING SERVICES WILL BE DELIVERED IN A TIMELY AND FAIR MANNER

Child and Youth Services

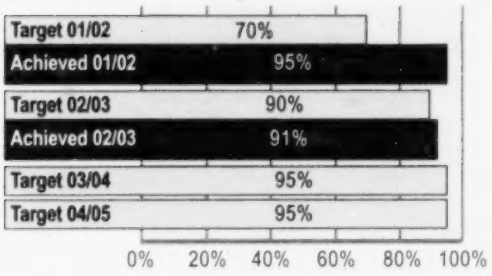
Objective

(a) Settlement reviews of children's legal claims will be carried out in a timely and high quality manner.

(i) Percentage of proposed settlements that are reviewed and the parties are advised of the PGT position within 60 days of all relevant information being received.
Target – 90%

The PGT provides an independent legal review of all settlements of a child's claim for unliquidated damages (e.g. wrongful death of a parent, damages for personal injury arising from motor vehicle accidents, or medical malpractice). For settlements over $50,000, comments made by the PGT are given to the court which then makes the final determination; for settlements of $50,000 or less, the PGT alone reviews and, where appropriate, approves the amount. This statutory service is provided in order to protect minors' property rights in obtaining fair and reasonable compensation from the negligent parties or their insurers. The 60 day timeframe for completing the reviews is recognized by the court as a reasonable length of time in which to expect the PGT to provide an appropriate level of scrutiny. Within this timeframe, the PGT works as quickly as possible as this review is usually the final step in what may already have been a very long process of litigation and settlement for these minors and their guardians. In 2002/03, the PGT reviewed the proposed settlements and advised the parties of the PGT position within 60 days of all relevant information being received in 1,025 out of 1,127 cases, or 91% of the time.

✓ Target Met



(ii) A proposal to establish a Liaison Committee with the Trial Lawyers Association of BC (TLABC) presented to TLABC by March 31, 2003.

Historical perceptions about a lack of timeliness in PGT reviews of minors' claims for unliquidated damages have had lingering effects on the attitudes of trial lawyers and, by implication, their clients, including the minors whose interests the PGT protects. In addition, systemic issues between trial lawyers and the PGT can arise as a result of the PGT's statutory role in reviewing the appropriateness of legal fees charged to minors. The PGT sees a potential Liaison Committee as a means of making its role more transparent to TLABC and improving the effectiveness of its service to minor litigants. The proposal submitted to TLABC on February 28, 2003, and their preliminary positive response, is a significant step forward and will now permit further steps to be identified.

✓ Measure Met

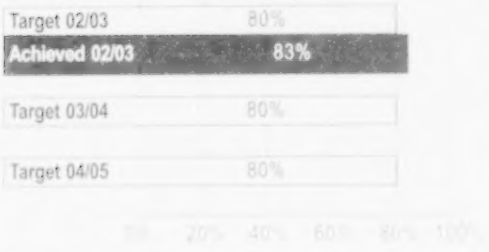
Proposal made to establish Liaison Committee with TLABC.

Services to Adults

Objective

(b) Clients for whom the PGT acts as Committee of Person will receive individualized service.

✓ Target Met



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Objective

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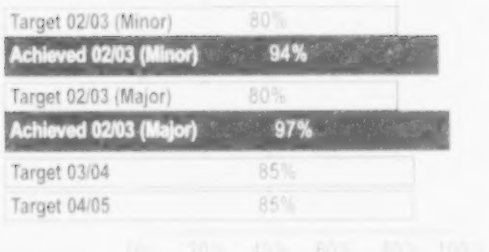

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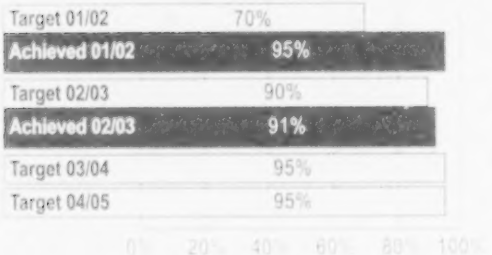
Child and Youth Services

Objective

(a) Settlement reviews of children's legal claims will be carried out in a timely and high quality manner.

(i) Percentage of proposed settlements that are reviewed and the parties are advised of the PGT position within 60 days of all relevant information being received.
Target – 90%

✓ Target Met



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GOAL #3 — STATUTORY PROTECTIVE AND MONITORING SERVICES WILL BE DELIVERED IN A TIMELY AND FAIR MANNER

Child and Youth Services

Objective

(a) Settlement reviews of children's legal claims will be carried out in a timely and high quality manner.

✓ **Target Met**

Supreme Court Judges completed a survey on the quality of PGT settlement reviews.

(iii) Percentage of judges reporting satisfaction with the quality of PGT recommendations on unliquidated damage claims with proposed settlements of over $50,000. *Target – 70%*

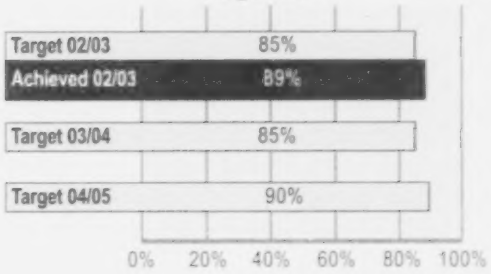
The PGT developed a survey questionnaire and distributed copies to the Chief Justice of the British Columbia Supreme Court. The surveys were designed to be completed on an anonymous basis if desired. Completed responses were received from 12% of the justices of the Supreme Court. All 12% reported that they either strongly agreed or agreed that the PGT provides a high quality and useful role with regard to minors' settlements. This survey will be repeated in 2004/05.

Services to Adults

Objective

(b) PGT will take steps to protect the assets of adults at risk for abuse, neglect and self-neglect.

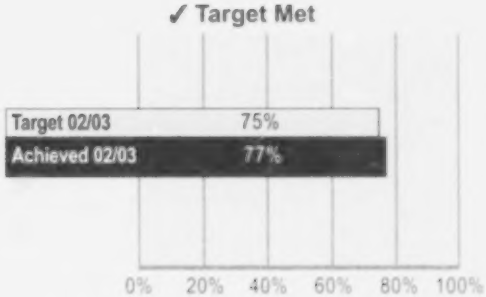
✓ **Target Met**



(i) Percentage of cases where, on confirming that the assets of an apparently abused or neglected adult unable to seek support and assistance are at significant risk and in need of immediate protection, protective steps are taken under s. 19 of the *Public Guardian and Trustee Act* within 1 working day. *Target – 85%*

Under the *Public Guardian and Trustee Act*, the PGT is mandated to protect incapable adults who are at risk for abuse, neglect and self-neglect. One way it does this is to take steps to safeguard the financial interest of incapable adults. To be effective in this role, the speed with which the PGT acts is often a major determinant in the outcome for the client. In 2002/03, the PGT took protective measures in 85 cases. In 76, or 89% of those cases, it did so within 1 working day.

✓ **Target Met**



(ii) Percentage of Community Response Networks that have developed protocols or other mechanisms to facilitate abused or neglected adults to receive support and assistance. *Target – 75%*

Community Response Networks (CRNs) are local groups involving both volunteers and service providers who seek to make their communities safer places by taking steps to protect adults from abuse, neglect or self-neglect and to respond to situations where an adult is in need of support and assistance. Under the *Adult Guardianship Act*, the PGT can assist in helping to organize CRNs. The development of a protocol or similar document is an indication that a CRN is able to mobilize resources in its community to provide support and assistance to adults at risk of, or experiencing, abuse, neglect or self-neglect. In 2002/03, out of 47 active CRNs, 36 or 77% had developed protocols.

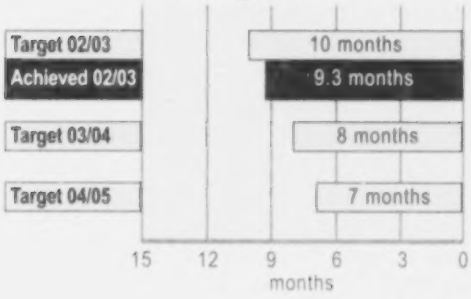
GOAL #3 — STATUTORY PROTECTIVE AND MONITORING SERVICES WILL BE DELIVERED IN A TIMELY AND FAIR MANNER

Services to Adults

Objective

(c) Private Committee reviews will be completed in a timely manner.

✓ **Target Met**



(i) Average age of private committee accounts that have been submitted for passing and are awaiting PGT review.
Target – 10 months

The PGT is responsible for monitoring the activities of private committees appointed by the Supreme Court under the *Patients Property Act*. A major component of this work is related to reviewing and passing the accounts of private committees. These accounts provide information about the financial decisions made by private committees on behalf of adults who are not capable of managing their own affairs. Completing this activity in a timely manner is important so that losses related to misuse or misunderstanding can be prevented. In B.C., private committees are responsible for over $700 million in assets belonging to incapable adults. In 2002/03, the average age of private committee accounts pending final review by the PGT was 9.3 months. It is expected that continued gradual improvements in timeliness can be achieved for several more years.

GOAL #4 — THE PGT WILL CONTRIBUTE TO PUBLIC AWARENESS, POLICY ISSUES AND LAW REFORM INITIATIVES TO PROMOTE THE INTERESTS OF OUR CLIENTS

Organization-Wide Services

Objective

(a) The PGT will promote an understanding of its role among stakeholders and the public.

✓ **Measure Met**

Large print and audio format publications produced and posted on the PGT website.

(i) Priority public education documents published in alternative formats by March 31, 2003.

Early in 2002/03, 8 public education documents were selected as having priority status among the approximately 40 brochures and other materials the PGT publishes and makes available for distribution to the public. During the year, these 8 documents were produced in large print and audio formats.

(ii) Plan developed to meet the needs of clients with special communication and linguistic needs by March 31, 2003.

✓ **Measure Met**

Plans made to translate publications.

The PGT believes client service can be improved by improving cultural and linguistic accessibility to PGT services. French, Cantonese, Mandarin, Punjabi, Spanish and German are the languages most likely to be in demand among the PGT's clients. A plan for publishing materials in these languages was developed and approved.

GOAL #3 — STATUTORY PROTECTIVE AND MONITORING SERVICES WILL BE DELIVERED IN A TIMELY AND FAIR MANNER

Child and Youth Services

Objective

(a) Settlement reviews of children's legal claims will be carried out in a timely and high quality manner.

✓ **Target Met**

Supreme Court Judges completed a survey on the quality of PGT settlement reviews.

(iii) Percentage of judges reporting satisfaction with the quality of PGT recommendations on unliquidated damage claims with proposed settlements of over $50,000. *Target – 70%*

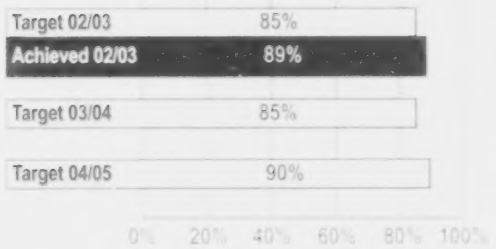
The PGT developed a survey questionnaire and distributed copies to the Chief Justice of the British Columbia Supreme Court. The surveys were designed to be completed on an anonymous basis if desired. Completed responses were received from 12% of the justices of the Supreme Court. All 12% reported that they either strongly agreed or agreed that the PGT provides a high quality and useful role with regard to minors' settlements. This survey will be repeated in 2004/05.

Services to Adults

Objective

(b) PGT will take steps to protect the assets of adults at risk for abuse, neglect and self-neglect.

✓ **Target Met**



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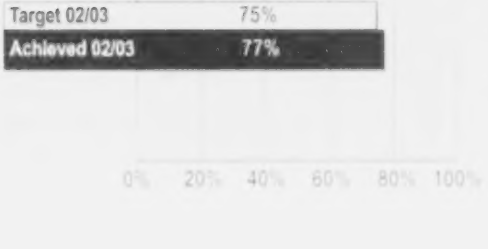

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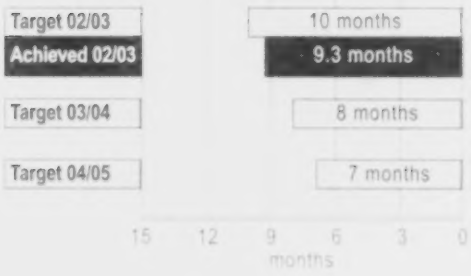

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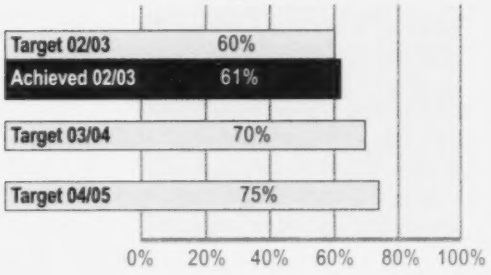
GOAL #5 — THE PGT WILL IMPROVE ITS ABILITY TO DELIVER EFFECTIVE AND EFFICIENT SERVICE TO CLIENTS

Services to Adults

Objective

(a) PGT services will be equitable and accessible.

✓ Target Met



(i) Percentage of clients for whom the PGT manages affairs are served locally. *Target - 60%*

In 2002/03 all clients were served from the PGT's office in Vancouver. In 2002/03, out of 3,555 adult clients, 2,162 or 61% (excluding 54 clients currently out of the province) were served locally from the Vancouver Office. Local service is defined as being within a two hour driving distance. Regional offices on Vancouver Island and in the Okanagan Valley are scheduled to open in 2003/04 and 2004/05 respectively.

Organization-Wide Services

Objective

(b) Client services will be delivered in accordance with established standards and policies.

✓ Measure Met

Correspondence and telephone response standards established.

(i) Correspondence and telephone response time standards developed for all areas of the organization by March 31, 2003.

The vast majority of PGT correspondence and telephone communication is either with, or directly involving, clients. Establishing standards for responding to correspondence and telephone communication is therefore an important ingredient in providing efficient and effective client service. During 2002/03, correspondence and telephone response time standards were completed for all service areas.

GOAL #6 — THE PGT WILL MAINTAIN A WORK ENVIRONMENT THAT ATTRACTS, DEVELOPS, VALUES AND EMPOWERS STAFF TO DELIVER QUALITY SERVICE

Organization-Wide Services

Objective

(a) The PGT rewards, recognizes and values its employees and fosters an environment of continuous individual and organizational learning.

✓ Measure Met

Staff recognition program established.

(i) Development and/or revision and implementation by March 31, 2003, of a major human resources and/or staff development policy or program as set out in the PGT Human Resources Strategic Plan.

During 2002/03 the PGT launched a major staff development program called the Star Program for staff award and recognition. The Star Program was designed to give PGT employees a chance to nominate other employees to receive an award in recognition of their commitment to excellent performance or meritorious actions. During 2002/03, Star Awards were given to 15 individual employees and one team of 4 employees.

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Organization-Wide Services

Objective

(a) The PGT rewards, recognizes and values its employees and fosters an environment of continuous individual and organizational learning.

✓ Target Substantially Met

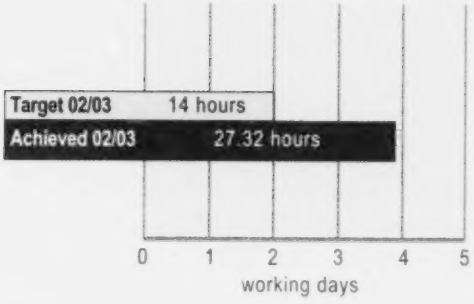
Staff orientation program delivered.

(ii) Percentage of new staff receiving relevant orientation within 45 days of commencing employment. *Target – 80%*

The provision of an orientation program and the implementation of orientation policies and procedures contribute to the assurance that staff will be able to provide quality client services. New staff surveyed following orientation responded positively when asked if they understand the job they are expected to perform and how it relates to overall work of the PGT. Orientation programs and the follow up survey were delivered in a timely manner in 3 out of the 4 quarters of the year. In the 3rd quarter, however, due to very low numbers of new staff, the survey following orientation was delayed.

(iii) Average number of training days per staff per year. *Target – 2 days*

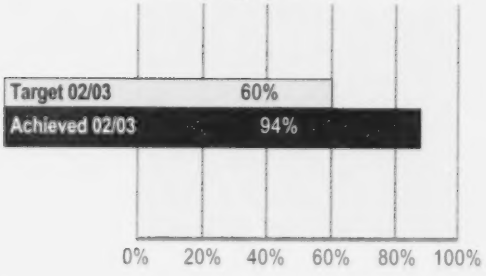
✓ Target Met



The number of training days per staff per year is another indicator contributing to quality client service. PGT staff work in a dynamic, complex and high volume environment. It is essential that they be provided with current and relevant training to assist them in delivering comprehensive and appropriate service to clients. In 2002/03, the training target was surpassed with the average training hours per employee being 27.32 hours, or almost 4 days.

(iv) Percentage of staff that believe they have the necessary training to do their current work well. *Target – 60%*

✓ Target Met



A staff satisfaction survey distributed during 2002/03 was completed by 50 of the PGT's staff members. 47, or 94% of these staff members, responded that they believe they have the necessary training to do their job well. The response rate to the survey showed a significant improvement over 2001/02 when 31 staff returned surveys.

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Services to Adults

Objective

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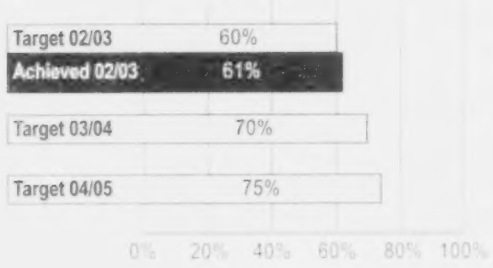
✓ **Target Met**



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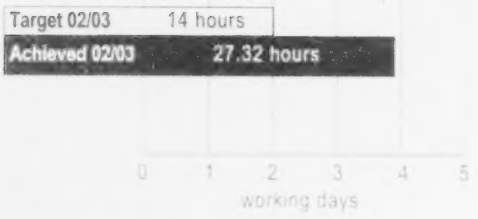

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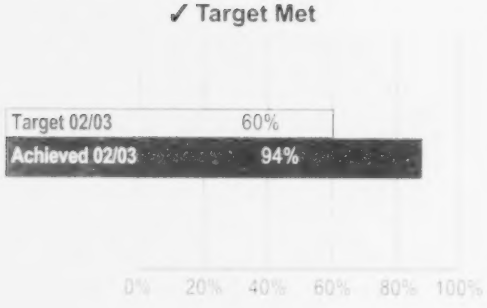

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E PGT REVENUES AND PROGRAM COSTS

1. Introduction

As previously noted, one of the major themes resulting from the Core Services Review was that the PGT should work toward a better alignment between its fees and the cost of services for which the fees are paid. Related to this, was recognition that there are some services for which fees cannot be charged, but which serve an important public policy interest and require public funds.

As part of the process of aligning fees and costs, the PGT has improved its cost allocation model to provide a more accurate picture of the costs to each program area of its various support services. In the financial information that follows, the revenues and costs associated with each of the three major program areas – Child and Youth Services, Services to Adults and Estate Administration – are broken out with some revenues and costs directly assigned and some proportionally allocated.

Related to the ongoing development of the cost allocation model, PGT services are being categorized into two groups:

1) Estate and Trust Services
   - these include services fully paid by client fees and services shared between client fees and government funds;
2) Public Services
   - these are the services fully supported by government funds.

As the model develops more fully over the next several years and as improvements are made to the PGT's information technology systems, the PGT will be better positioned to relate revenues and costs to service delivery.

2. Revenue Sources and Variances

(a) Revenue Sources

Revenue is comprised of commissions, fees and recoveries paid by estate and trust clients of the PGT for services rendered, monitoring fees received from other clients and funding from the Province of British Columbia.

Commissions and fees are charged in accordance with the *Public Guardian and Trustee Fees Regulation.*

(b) Revenue Variances (unaudited)

Brackets in variance column indicate actual revenues in excess of budget.

($ in thousands)	Budget	Actual	Variance	Note
Revenues				
Self-generated funding				
Commissions	$7,977	$8,079	$(102)	
Asset management fees	2,216	2,250	(34)	
Estate Administration file opening fees	125	77	48	
Review fees including Private Committee, infant settlement, and applications to Court	775	822	(47)	
Cost recoveries	125	260	(135)	
Voted funding				
Funding from the Province of British Columbia	8,434	8,455	(21)	1
Total Revenues	**$19,652**	**$19,943**	**$(291)**	

(c) Explanatory Notes on Revenue Variances

1. Funding from the Province of British Columbia includes an additional $21 thousand to fund the accrued employee leave liability for fiscal 2003.

3. Expenses and Variances

(a) Expense Variances (unaudited)

Brackets in variance column indicate actual expenses in excess of budget.

($ in thousands)	Budget	Actual	Variance	Note
Expenses				
Salaries and benefits	$13,047	$12,511	$536	1
Professional contracts	1,696	1,987	(291)	2
Building occupancy	1,501	1,402	99	
Computer related	633	642	(9)	
Other	883	1,071	(188)	3
Contributions to communities	400	517	(117)	4
Expense recoveries	(113)	(201)	88	
Total Expenses	**$18,047**	**$17,929**	**$118**	

(b) Explanatory notes on expense variances

1. The PGT budgets salaries and benefits based on the assumption of 100% staffing. Salary savings arising from vacancies are used to fund temporary staff services coverage, for special projects and to apply now against cost pressures that may arise in other spending categories. In past years, savings have averaged approximately 3.5%. The rate of 4.1% for fiscal 2003 is within this range.
2. The negative variance of $291 thousand resulted from an increase in ad hoc legal services incurred on behalf of clients.
3. The negative variance of $188 thousand resulted from an increase in temporary staff service contracts required to offset shortage in regular staffing, and increased amortization costs resulting from additional personal computers being replaced ahead of plan.
4. The negative variance of $117 thousand resulted from additional contributions made toward startup costs in establishing a new foundation for Community Response Networks.

4. Comparability of Reported Amounts

The financial statements of the PGT Operating Account are prepared in accordance with Canadian generally accepted accounting principles. This means that there will be differences in amounts reported in the PGT financial statements and the Public Accounts which are prepared in accordance with Canadian generally accepted accounting principles for senior governments. This is identified in Note 11(a) of the PGT's Operating Account audited financial statements.

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5. Allocation of Revenues and Expenses by Program – Budget (unaudited)

For the Year Ended March 31, 2003

	Estate and Trust Services				*Public Services*			
	Services to Adults	Estate Administration	Child and Youth Services	**Subtotal**	Services to Adults	Child and Youth Services	**Subtotal**	**Total**
Revenues								
Self-generated funding								
Commissions	$4,755,994	$1,569,177	$1,652,182	**$7,977,353**	$ -	$ -	**$ -**	**$7,977,353**
Asset management fees	1,078,152	473,691	664,166	**2,216,009**	-	-	**-**	**2,216,009**
Estate admin. file opening fees	-	125,000	-	**125,000**	-	-	**-**	**125,000**
Private committee review fees	-	-	-	**-**	200,000	-	**200,000**	**200,000**
Infant settlement review fees	-	-	-	**-**	-	375,000	**375,000**	**375,000**
Applications to Court	-	-	-	**-**	-	200,000	**200,000**	**200,000**
Cost recoveries	61,250	58,750	5,000	**125,000**	-	-	**-**	**125,000**
	5,895,396	2,226,618	2,321,348	**10,443,362**	200,000	575,000	**775,000**	**11,218,362**
Funding from other sources								
Voted funding								**8,434,000**
Total Revenues	5,895,396	2,226,618	2,321,348	**10,443,362**	200,000	575,000	**775,000**	19,652,362
Expenses								
Salaries and benefits	4,617,578	2,545,924	1,902,277	**9,065,779**	2,835,716	1,145,003	**3,980,719**	**13,046,498**
Professional contracts	595,963	125,567	149,616	**871,146**	574,871	250,067	**824,938**	**1,696,084**
Building occupancy	560,051	289,965	226,214	**1,076,230**	322,183	102,825	**425,008**	**1,501,238**
Computer related	266,333	107,554	167,124	**541,011**	75,523	16,566	**92,089**	**633,100**
Other	332,057	143,340	167,564	**642,961**	209,688	30,301	**239,989**	**882,950**
Contributions to communities	-	-	-	**-**	400,000	-	**400,000**	**400,000**
Expenses (recoveries)	(131,311)	62,258	6,495	**(62,558)**	6,499	(56,541)	**(50,042)**	**(112,600)**
Total Expenses	6,240,671	3,274,608	2,619,290	**12,134,569**	4,424,480	1,488,221	**5,912,701**	**18,047,270**
	$(345,275)	$(1,047,990)	$(297,942)	**$(1,691,207)**	$(4,224,480)	$(913,221)	**$(5,137,701)**	
Excess of Revenues over Expenses								**$1,605,092**

Note: This budget was prepared using costing methodologies established before the PGT underwent its Core Services Review.

6. Allocation of Revenues and Expenses by Program – Actual (unaudited)

For the Year Ended March 31, 2003

	Estate and Trust Services				*Public Services*			
	Services to Adults	Estate Administration	Child and Youth Services	**Subtotal**	Services to Adults	Child and Youth Services	**Subtotal**	**Total**
Revenues								
Self generated funding								
Commissions	$4,578,041	$1,560,870	$1,940,477	**$8,079,388**	$ -	$ -	$ -	**$8,079,388**
Asset management fees	1,067,186	511,164	671,980	**2,250,330**	-	-	-	**2,250,330**
Estate admin. file opening fees	-	77,287	-	**77,287**	-	-	-	**77,287**
Private committee review fees	-	-	-	**-**	233,230	-	**233,230**	**233,230**
Infant settlement review fees	-	-	-	**-**	-	365,259	**365,259**	**365,259**
Applications to Court	-	5,136	-	**5,136**	-	217,493	**217,493**	**222,629**
Cost recoveries	75,616	168,824	15,678	**260,118**	-	-	-	**260,118**
	5,720,843	2,323,281	2,628,135	**10,672,259**	233,230	582,752	**815,982**	**11,488,241**
Funding from other sources								
Voted funding								**8,455,120**
Total Revenues	5,720,843	2,323,281	2,628,135	**10,672,259**	233,230	582,752	**815,982**	**19,943,361**
Expenses								
Salaries and benefits	4,722,577	2,445,748	954,165	**8,122,490**	2,734,914	1,653,759	**4,388,673**	**12,511,163**
Professional contracts	784,350	104,151	115,542	**1,004,043**	577,635	404,989	**982,624**	**1,986,667**
Building occupancy	592,990	267,363	139,685	**1,000,038**	228,345	173,693	**402,038**	**1,402,076**
Computer related	316,547	91,717	118,825	**527,089**	45,931	68,783	**114,714**	**641,803**
Other	462,484	162,345	156,072	**780,901**	172,795	118,247	**291,042**	**1,071,943**
Contributions to communities	-	-	-	**-**	517,000	-	**517,000**	**517,000**
Expenses (recoveries)	(153,975)	10,190	(1,436)	**(145,221)**	907	(56,698)	**(55,791)**	**(201,012)**
Total Expenses	6,724,973	3,081,514	1,482,853	**11,289,340**	4,277,527	2,362,773	**6,640,300**	**17,929,640**
	$(1,004,130)	$(758,233)	$1,145,282	**$(617,081)**	$(4,044,297)	$(1,780,021)	**$(5,824,318)**	
Excess of Revenues over Expenses								**$2,013,721**

Note: These actual revenues and expenses have been prepared using new costing methodologies that were developed during the PGT's Core Services Review. Due to the change in methodologies, actuals from 2002/03 cannot be compared to actuals from prior fiscal years.

5. Allocation of Revenues and Expenses by Program – Budget (unaudited)

For the Year Ended March 31, 2005

	Estate and Trust Services				*Public Services*			
	Services to Adults	Estate Administration	Child and Youth Services	Subtotal	Services to Adults	Child and Youth Services	Subtotal	Total
Revenues								
Self-generated funding								
Commissions	$4,755,994	$1,569,177	$1,652,182	$7,977,353	$ -	$ -	$ -	$7,977,353
Asset management fees	1,078,152	473,691	664,166	2,216,009	-	-	-	2,216,009
Estate admin. file opening fees	-	125,000	-	125,000	-	-	-	125,000
Private committeeship fees	-	-	-	-	200,000	-	200,000	200,000
Infant settlement review fees	-	-	-	-	-	375,000	375,000	375,000
Applications to Court	-	-	-	-	-	200,000	200,000	200,000
Cost recoveries	61,250	58,750	5,000	125,000	-	-	-	125,000
	5,895,396	2,226,618	2,321,348	10,443,362	200,000	575,000	775,000	11,218,362
Funding from other sources								
Voted funding								8,434,000
Total Revenues	5,895,396	2,226,618	2,321,348	10,443,362	200,000	575,000	775,000	19,652,362
Expenses								
Salaries and benefits	4,617,578	2,545,924	1,902,277	9,065,779	2,835,716	1,145,003	3,980,719	13,046,498
Professional contracts	595,963	125,567	149,616	871,146	574,871	250,067	824,938	1,696,084
Building occupancy	560,051	289,965	226,214	1,076,230	322,183	102,825	425,008	1,501,238
Computer related	266,333	107,554	167,124	541,011	75,523	16,566	92,089	633,100
Other	332,057	143,340	167,564	642,961	209,688	30,301	239,989	882,950
Contributions to communities	-	-	-	-	400,000	-	400,000	400,000
Expenses (recoveries)	(131,311)	62,258	6,495	(62,558)	6,499	(56,541)	(50,042)	(112,600)
Total Expenses	6,240,671	3,274,608	2,619,290	12,134,569	4,424,480	1,488,221	5,912,701	18,047,270
	$(345,275)	$(1,047,990)	$(297,942)	$(1,691,207)	$(4,224,480)	$(913,221)	$(5,137,701)	
Excess of Revenues over Expenses								**$1,605,092**

Note: This budget was prepared using costing methodologies established before the PGT underwent its Core Services Review.

6 Allocation of Revenues and Expenses by Program – Actual (unaudited)

For the Year Ended March 31, 2003

	Estate and Trust Services				*Public Services*			
	Services to Adults	Estate Administration	Child and Youth Services	Subtotal	Services to Adults	Child and Youth Services	Subtotal	Total
Revenues								
Self generated funding								
Commissions	$4,578,041	$1,560,870	$1,940,477	$8,079,388	$ -	$ -	$ -	$8,079,388
Asset management fees	1,067,186	511,164	671,980	2,250,330	-	-	-	2,250,330
Estate admin. file opening fees	-	77,287	-	77,287	-	-	-	77,287
Private committee review fees	-	-	-	-	233,230	-	233,230	233,230
Infant settlement review fees	-	-	-	-	-	365,259	365,259	365,259
Applications to Court	-	5,136	-	5,136	-	217,493	217,493	222,629
Cost recoveries	75,616	168,824	15,678	260,118	-	-	-	260,118
	5,720,843	2,323,281	2,628,135	10,672,259	233,230	582,752	815,982	11,488,241
Funding from other sources								
Voted funding								8,455,120
Total Revenues	5,720,843	2,323,281	2,628,135	10,672,259	233,230	582,752	815,982	19,943,361
				-				
Expenses								
Salaries and benefits	4,722,577	2,445,748	954,165	8,122,490	2,734,914	1,653,759	4,388,673	12,511,163
Professional contracts	784,350	104,151	115,542	1,004,043	577,635	404,989	982,624	1,986,667
Building occupancy	592,990	267,363	139,685	1,000,038	228,345	173,693	402,038	1,402,076
[illegible]-related	316,547	91,717	118,825	527,089	45,931	68,783	114,714	641,803
[illegible]	462,484	162,345	156,072	780,901	172,795	118,247	291,042	1,071,943
Contributions to communities	-	-	-	-	517,000	-	517,000	517,000
Expenses (recoveries)	(153,975)	10,190	(1,436)	(145,221)	907	(56,698)	(55,791)	(201,012)
Total Expenses	6,724,973	3,081,514	1,482,853	11,289,340	4,277,527	2,362,773	6,640,300	17,929,640
	$(1,004,130)	$(758,233)	$1,145,282	$(617,081)	$(4,044,297)	$(1,780,021)	$(5,824,318)	
Excess of Revenues over Expenses								$2,013,721

Note: These actual revenues and expenses have been prepared using new costing methodologies that were developed during the PGT's Core Services Review. Due to the change in methodologies, actuals from 2002/03 cannot be compared to actuals from prior fiscal years.

FINANCIAL STATEMENTS
MARCH 31, 2003

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA
700 - 808 West Hastings Street, Vancouver, BC Canada V6C 3L3 • Phone: (604) 660-4444 • Fax: (604) 660-0374
www.trustee.bc.ca

FINANCIAL STATEMENTS

March 31, 2003

Management's Statement of Responsibilities for the Financial Statements of the Public Guardian and Trustee of British Columbia

The accompanying financial statements of the Public Guardian and Trustee Operating Account are the responsibility of management. These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. Financial statements are not precise since they include certain amounts based on estimates and judgements. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects. When alternative accounting policies exist, management has chosen those it deems most appropriate in the circumstances.

Systems of internal accounting and administrative controls are maintained to provide reasonable assurance that the financial statements are reliable and accurate and that transactions are properly authorized, recorded and executed in accordance with prescribed regulations, and that the corporation's and clients' assets are appropriately accounted for and adequately safeguarded.

The Auditor General of British Columbia provides an independent opinion on the financial statements prepared by the Public Guardian and Trustee of British Columbia. The duties of the Auditor General in that respect are contained in Section 26 of the *Public Guardian and Trustee Act*.

Jay Chalke
Public Guardian and Trustee

June 16, 2003

Report of the Auditor General of British Columbia

To the Public Guardian and Trustee of British Columbia,

To the Attorney General, Province of British Columbia, and

To the Members of the Legislative Assembly of British Columbia:

I have audited the balance sheet of the *Public Guardian and Trustee of British Columbia* Operating Account as at March 31, 2003 and the statement of operations and the statement of cash flows for the year then ended. These financial statements are the responsibility of the Public Guardian and Trustee's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the *Public Guardian and Trustee of British Columbia* Operating Account as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Wayne Strelioff

Victoria, British Columbia
June 16, 2003

Wayne Strelioff, CA
Auditor General

Public Guardian and Trustee of British Columbia

Operating Account

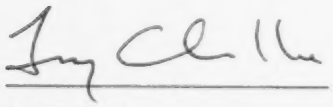
Balance Sheet

As at March 31, 2003

($ in thousands)

	2003	2002
Assets		
Due from the Province of British Columbia (note 3)	$11,809	$9,917
Accounts receivable (note 9 (d))	438	383
Current assets	12,247	10,300
Capital assets (notes 2(b) and 5)	982	368
	$13,229	$10,668
Liabilities		
Accounts payable and accrued liabilities	$965	$438
Accrued employee leave liability (note 4)	609	588
	1,574	1,026
Operating Account Balance	11,655	9,642
	$13,229	$10,668

The accompanying notes are an integral part of these financial statements.



Jay Chalke

Public Guardian and Trustee

June 16, 2003

Public Guardian and Trustee of British Columbia
Operating Account
Statement of Operations
For the Year Ended March 31, 2003
($ in thousands)

	2003	2002
Revenues		
Operating revenues (note 6)	$11,488	$11,383
Funding from the Province of British Columbia (note 9(a))	8,455	9,218
	19,943	20,601
Expenses		
Salaries and benefits	12,511	11,714
Amortization	315	227
Building occupancy (note 9 (b))	1,402	1,305
Client expenditures	528	619
Computer system support and expenses	425	339
Contributions to communities (note 8)	517	231
Legal services	743	249
Other operating and administrative costs	790	728
Professional services	482	729
Telecommunications	217	223
	17,930	16,364
Excess of Revenues Over Expenses Before Extraordinary Adjustments	2,013	4,237
Extraordinary Adjustments	-	(418)
Excess of Revenues Over Expenses After Extraordinary Adjustments	2,013	3,819
Operating Account Balance, Beginning of Year	9,642	5,823
Operating Account Balance, End of Year	$11,655	$9,642

The accompanying notes are an integral part of these financial statements.

Public Guardian and Trustee of British Columbia

Operating Account

Statement of Cash Flows

For the Year Ended March 31, 2003

($ in thousands)

	2003	2002
Cash Flows From Operating Activities		
Cash Generated From		
Operating revenues	$11,433	$11,626
Funding from the Province of British Columbia	8,455	10,552
	19,888	22,178
Cash Used For		
Salaries and benefits	12,211	11,673
Operating expenses	4,856	4,681
Due to Estates and Trusts	-	1,214
	17,067	17,568
	2,821	4,610
Cash Used for Investing Activities		
Purchase of capital assets	929	577
Increase in Cash	1,892	4,033
Cash, Beginning of Year	9,917	5,884
Cash, End of Year	$11,809	$9,917
Represented By		
Due from the Province of British Columbia	$11,809	$9,917

The accompanying notes are an integral part of these financial statements.

Public Guardian and Trustee of British Columbia
Operating Account
Notes to Financial Statements
For the Year Ended March 31, 2003
($ in thousands)

1. Reporting Entity

The Public Guardian and Trustee Operating Account operates under the authority of the *Public Guardian and Trustee Act*. The Operating Account is not liable for taxation, except insofar as the government is liable. The Operating Account was established as a Special Account in the general fund of the consolidated revenue fund of the Province of British Columbia.

Spending from revenue in excess of the budget approved by the Province of British Columbia or from the Operating Account Balance requires Treasury Board approval.

The Operating Account reflects services provided to clients of the Public Guardian and Trustee. Those clients are adults who are not capable of managing their own affairs, deceased persons' estates which have no other person willing and able to act for them, the estates of missing persons and children in receipt of settlement funds, insurance policy proceeds or money from estates.

Revenue is comprised of commissions, fees and recoveries paid by estate and trust clients for services rendered, monitoring fees received from other clients and funding from the Province of British Columbia. Expenses include salaries for employees involved in managing and administering estates and trusts and services that cannot be directly attributable to a specific estate or trust or afforded by them.

Separate financial statements have been prepared as of March 31, 2003 for the Estates and Trusts Administered by the Public Guardian and Trustee which include $579,259 of net assets under administration.

2. Significant Accounting Policies

(a) Basis of Accounting

Management has prepared these financial statements in accordance with Canadian generally accepted accounting principles.

(b) Capital Assets

Capital assets are amortized on a straight-line basis over their estimated useful lives. Personal computer hardware and software are amortized over three years. All remaining assets are amortized over five years. No salvage value is assumed.

(c) Statement of Operations

Revenues are accounted for on the accrual basis. Certain commissions and fees are taken into income as approved by co-trustees, beneficiaries or the courts.

(d) Employee Benefit Plans

The Public Guardian and Trustee has a defined benefit plan and a defined retirement plan for substantially all of its employees. In addition, the Public Guardian and Trustee has defined health care plans for substantially all employees and retirees.

The Public Guardian and Trustee and its employees contribute to the Public Service Pension Plan in accordance with the *Public Sector Pension Plans Act*. The plan is a joint trustee plan with a board of trustees, representing plan members and employers, sharing responsibility for overseeing management of the plan. The pension plan is a multi-employer contributory defined benefit pension plan.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent actuarial valuation, as of March 31, 2002, indicated that the plan was in a surplus position. The actuary does not attribute portions of the surplus to individual employers.

Employees are also entitled to specific health care and termination benefits as provided for under collective agreements and terms of employment.

Defined contribution plan accounting is applied to these benefit plans as the Public Guardian and Trustee has insufficient information to apply defined benefit plan accounting. As such, the cost of employee future benefits for these plans is recognized as an expense in the year contributions are paid.

(e) Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect reported amounts at the date of the financial statements. Actual results could differ from these estimates.

3. Due from the Province of British Columbia

Revenues and expenses of the Public Guardian and Trustee are processed and recorded through the Province of British Columbia's financial systems. The amount due from the Province of British Columbia represents the accumulated excess of revenues over expenses of the Operating Account. The actual cash is part of the consolidated revenue fund of the Province of British Columbia.

4. Accrued Employee Leave Liability

Accumulated liability with respect to vacation and other leave entitlements due to employees is $609 (2002: $588). The net increase in the liability of $21 (2002: $38) was funded by the Province of British Columbia.

5. Capital Assets

	2003			2002
	Cost	Less: Accumulated amortization	Net book value	Net book value
Furniture and equipment	$528	$475	$53	$70
Personal computer software	444	294	150	113
Personal computer hardware	1,218	724	494	97
Mini computer software	565	452	113	-
Mini computer hardware	247	75	172	88
Tenant improvements	795	795	-	-
Total capital assets	$3,797	$2,815	$982	$368

6. Operating Revenues

Operating revenues of $10,666 (2002: $10,546) were received for services rendered to clients of the Public Guardian and Trustee in accordance with the *Public Guardian and Trustee Fees Regulation* as provided for under the *Public Guardian and Trustee Act*. The Operating Account revenues also include fees of $822 (2002: $837) received from other than estate and trust clients.

7. Client Expenditures

Client expenditures represent amounts paid for clients' property management, advances to clients and other miscellaneous expenditures made on behalf of clients where the clients do not have the funds to pay or where an administrative decision has been made to pay an amount on behalf of clients. Legal expenditures paid on behalf of clients are reported under Legal Services.

8. Contributions to Communities

Contributions are made to communities and projects that address abuse and neglect related to adult guardianship. The largest contributions are made to communities to facilitate the establishment of Community Response Networks in accordance with Section 61 of the *Adult Guardianship Act*. The purpose of the networks is to develop a coordinated community response to issues of abuse and neglect.

9. Related Party Transactions

The Public Guardian and Trustee is a corporation sole. All transactions with the Province of British Columbia ministries, agencies and Crown corporations occurred in the normal course of operations and are valued at fair value unless otherwise disclosed in these notes.

(a) A transfer from a sub-vote of the Ministry of Attorney General has been provided for adult guardianship legislation and other expenditures of the Public Guardian and Trustee. The amount received in 2003 was $8,434 (2002: $9,180). In addition, $21 (2002: $38) was received to fund the increase in employee leave liability.

(b) Office and warehouse facilities used by the Public Guardian and Trustee are leased by the Ministry of Attorney General through the British Columbia Buildings Corporation. Total lease payments for 2003 were $1,402 (2002: $1,305). The leases expire in 2006. The minimum annual lease payments for the remaining term of the leases are $1,437 in 2004, $1,470 in 2005 and $1,500 in 2006.

(c) Certain financial and administrative services are provided by the Ministry of Attorney General. The costs of these services are not readily quantifiable, not charged to the Public Guardian and Trustee Operating Account and are therefore not included in these financial statements.

(d) Accounts receivable includes amounts due from Estates and Trusts Administered by the Public Guardian and Trustee of $351 (2002: $291).

10. Contingent Liabilities

From time to time, the Public Guardian and Trustee is a defendant in legal actions in carrying out his duties. Under Section 21 of the *Public Guardian and Trustee Act*, monies required to discharge any liability or claim against the Public Guardian and Trustee must be paid out of the consolidated revenue fund of the Province of British Columbia.

Public Guardian and Trustee of British Columbia
Operating Account
Notes to Financial Statements
For the Year Ended March 31, 2003
($ in thousands)

11. Comparability of Reported Amounts

(a) The Public Accounts are the financial statements of the Province of British Columbia and are prepared in accordance with Canadian generally accepted accounting principles for senior governments. The financial statements of the Public Guardian and Trustee Operating Account are prepared in accordance with Canadian generally accepted accounting principles. This means that there will be differences in amounts reported in the Public Accounts when compared to the Public Guardian and Trustee statements due to the different reporting standards. In addition, accruals and adjustments not material to the Public Accounts but material to the Public Guardian and Trustee, have been included in these statements.

(b) Financial statements for both the Public Guardian and Trustee Operating Account and the Estates and Trusts Administered are prepared utilizing separate accounting systems and processes. Although each reporting entity has similar reporting standards, amounts paid or payable between the entities may vary due to timing, collectibility and materiality differences.

12. Comparative Figures

Certain 2002 comparative figures have been reclassified to conform to the presentation adopted in the current year.

Public Guardian and Trustee of British Columbia
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www.trustee.bc.ca

FINANCIAL STATEMENTS

March 31, 2003

Management's Statement of Responsibilities for the Financial Statements of the Public Guardian and Trustee of British Columbia

The accompanying financial statements of the Estates and Trusts Administered by the Public Guardian and Trustee are the responsibility of management. These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. Financial statements are not precise since they include certain amounts based on estimates and judgements. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects. When alternative accounting policies exist, management has chosen those it deems most appropriate in the circumstances.

Systems of internal accounting and administrative controls are maintained to provide reasonable assurance that the financial statements are reliable and accurate and that clients' assets are appropriately accounted for and adequately safeguarded.

The Auditor General of British Columbia provides an independent opinion on the financial statements prepared by the Public Guardian and Trustee of British Columbia. The duties of the Auditor General in that respect are contained in Section 26 of the *Public Guardian and Trustee Act*.

Jay Chalke
Public Guardian and Trustee

June 16, 2003

Report of the Auditor General of British Columbia

To the Public Guardian and Trustee of British Columbia,

To the Attorney General, Province of British Columbia, and

To the Members of the Legislative Assembly of British Columbia:

I have audited the balance sheet for estates and trusts administered by the *Public Guardian and Trustee of British Columbia* as at March 31, 2003 and the statement of changes to client assets for the year then ended. These financial statements are the responsibility of the Public Guardian and Trustee's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position for estates and trusts administered by the *Public Guardian and Trustee of British Columbia* as at March 31, 2003 and the changes to client assets for the year then ended in accordance with Canadian generally accepted accounting principles.

Wayne Strelioff

Victoria, British Columbia
June 16, 2003

Wayne Strelioff, CA
Auditor General

Public Guardian and Trustee of British Columbia

Estates and Trusts Administered

Balance Sheet

As at March 31, 2003

($ in thousands)

	2003	2002
Assets		
Premium money market fund (note 3)	$358,168	$361,225
Balanced income fund (note 4)	29,995	30,374
Balanced growth fund (note 5)	35,506	31,899
Other investments and securities (note 6)	76,309	87,902
Other financial assets (note 7)	8,750	9,016
Real property (note 8)	78,251	71,338
Other assets (note 2 (b))	1	1
	$586,980	$591,755
Liabilities		
Accounts payable	$2,764	$1,977
Mortgages and loans payable	4,336	2,949
Payable to the Public Guardian and Trustee Operating Account (note 13)	621	749
	7,721	5,675
Net Assets Held in Trust	579,259	586,080
	$586,980	$591,755

The accompanying notes are an integral part of these financial statements.

Jay Chalke

Public Guardian and Trustee

June 16, 2003

Public Guardian and Trustee of British Columbia
Estates and Trusts Administered
Statement of Changes to Client Assets
For the Year Ended March 31, 2003
($ in thousands)

	2003							2002
	Premium money market fund	Balanced income fund	Balanced growth fund	Other investments and securities	Other financial assets	Real property	Totals	Totals
Opening Balances, at Fair Value	$361,225	$30,374	$31,899	$87,902	$9,016	$71,338	$591,754	$614,007
Sources of Client Assets								
Pensions, benefits and settlements	75,865						75,865	71,359
Investment income	13,876	335	1,250	1,814			17,275	27,155
Assets acquired upon appointment				32,896	19,456	26,156	78,508	79,691
	89,741	335	1,250	34,710	19,456	26,156	171,648	178,205
Disposition of Client Assets								
Cash distributions to clients and beneficiaries	(69,260)						(69,260)	(64,378)
Payments for client care and maintenance (note 9)	(38,373)						(38,373)	(37,065)
Professional services (note 10)	(6,722)	(207)	(70)	(113)			(7,112)	(7,460)
Taxes paid on behalf of clients	(4,037)		(3)				(4,040)	(6,178)
Assets purchased for clients	(5,893)						(5,893)	(2,358)
Commissions and fees paid to the Public Guardian and Trustee Operating Account (note 11)	(11,105)	(134)	(137)				(11,376)	(11,251)
Unclaimed assets transferred to the Province of British Columbia (note 12)	(1,677)						(1,677)	(18,995)
Assets released to clients, beneficiaries and heirs				(20,607)	(3,437)	(12,383)	(36,427)	(42,991)
	(137,067)	(341)	(210)	(20,720)	(3,437)	(12,383)	(174,158)	(190,676)
Transfer and Reinvestment of Client Assets								
Transfers between investment funds	(10,851)	2,292	7,563	996			-	-
Proceeds from sale of client assets	51,993						51,993	53,673
Recorded value of assets sold				(19,124)	(16,285)	(13,867)	(49,276)	(51,675)
	41,142	2,292	7,563	(18,128)	(16,285)	(13,867)	2,717	1,998
Adjustments to Fair Value (note 2(d))	3,127	(2,665)	(4,996)	(7,455)	-	7,007	(4,982)	(11,780)
Closing Balances, at Fair Value	$358,168	$29,995	$35,506	$76,309	$8,750	$78,251	586,979	591,754
Add: Other Assets							1	1
Total Assets Held in Trust							$586,980	$591,755

The accompanying notes are an integral part of these financial statements.

Public Guardian and Trustee of British Columbia

Estates and Trusts Administered

Notes to Financial Statements

For the Year Ended March 31, 2003

($ in thousands)

1. Reporting Entity

The Public Guardian and Trustee operates under the *Public Guardian and Trustee Act* and other provincial statutes to uphold the legal rights and safeguard the financial interests of adults who are not capable of managing their own affairs, deceased persons' estates which have no other person willing and able to act for them, the estates of missing persons and children in receipt of settlement funds, insurance policy proceeds or money from estates.

These statements reflect the financial position and activity for the estates and trusts administered by the Public Guardian and Trustee. Separate financial statements have been prepared for the Public Guardian and Trustee Operating Account which include its financial, administrative and operating expenses.

2. Significant Accounting Policies

(a) Basis of Accounting

Management has prepared these financial statements in accordance with Canadian generally accepted accounting principles.

(b) Client Asset Valuations

Client assets, excluding other financial assets and other assets, are valued at fair value at year end.

Fair value is defined as "the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act".

The fair value for premium money market fund, balanced income fund, balanced growth fund and other investments and securities is determined from information obtained from investment service providers.

The fair value for real property is based on the most recent British Columbia Assessment Authority property assessment. Where this value is not available or management believes that it does not reflect fair value, it may be determined from professional appraisals.

The value for other financial assets is determined using the fair value at the date of appointment adjusted for subsequent transactions because there is no practical and cost effective way to update to fair value at year end.

Other assets are valued at a nominal value of $1 because the fair value for these assets is not readily determinable. Other assets include jewelry, collectibles, vehicles and effects.

(c) Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions in determining the reported amounts for assets and liabilities. Management determines the value of client assets from information obtained from external sources it believes to be reliable. The more significant uncertainties occur in determining the value of other financial assets.

(d) Adjustments to Fair Value

The adjustments to fair value represent unrealized gains and losses on client assets at year end.

(e) Management of Client Funds and Investments

As a fiduciary, the Public Guardian and Trustee is responsible for managing the assets owned by each estate and trust under his authority. The Public Guardian and Trustee must exercise the care, skill, diligence and judgement of a prudent investor for his clients.

Under Section 12 of the *Public Guardian and Trustee Act*, the Public Guardian and Trustee is permitted to create common funds within the trust fund account. The Public Guardian and Trustee has established three common funds called the premium money market fund, the balanced income fund and the balanced growth fund. The premium money market fund holds short and medium term fixed income investments and is used for day to day receipts and disbursements of all clients. The balanced income fund and the balanced growth fund hold investments which are appropriate for clients with longer term investment horizons.

Under Section 13 (1) of the *Public Guardian and Trustee Act*, the Public Guardian and Trustee is permitted to make separate investments for clients if the money is subject to an express trust or direction for investment or it is, for any other reason, in the best interests of the client to do so. Other investments and securities include separate investment portfolios and registered plans which are established or maintained for clients according to their investment profile.

The premium money market fund and the balanced growth fund are managed by BC Investment Management Corporation, an independently managed Crown corporation. The balanced income fund and other investments are managed by private investment management firms.

3. Premium Money Market Fund

	2003	2002
Cash and short term investments	$231,513	$233,774
Bond investments	126,655	127,451
	$358,168	$361,225

Earnings on the premium money market fund are paid as interest each month to client trust fund accounts based on their closing daily balances. The annual effective yield for the year ended March 31, 2003 was 4.0% (March 31, 2002: 4.9%).

4. Balanced Income Fund

	2003	2002
Cash, short term investments and receivables	$1,518	$280
Canadian bond and mortgage investments	13,248	14,081
Canadian equities	8,132	5,814
Pooled funds	7,097	10,199
	$29,995	$30,374

The balanced income fund is a unitized pool of investments; units in this fund are valued monthly. The rate of return for the year ended March 31, 2003 was -7.5% (March 31, 2002: 3.1%).

5. Balanced Growth Fund

	2003	2002
Cash, short term investments and receivables (overdraft)	$(2,736)	$(320)
Pooled funds	38,242	32,219
	$35,506	$31,899

The balanced growth fund is a unitized pool of investments; units in this fund are valued monthly. The rate of return for the year ended March 31, 2003 was -11.6% (from inception on May 31, 2001 to March 31, 2002: 0.4%).

6. Other Investments and Securities

	2003	2002
Investment portfolios	$40,320	$48,577
Registered plans	10,590	9,694
Other investments and securities	25,399	29,631
	$76,309	$87,902

Due to these numerous and individual client investments, it is impractical to reflect the aggregate rate of return on these investments.

7. Other Financial Assets

Other financial assets include funds in numerous and varied external accounts and amounts receivable.

8. Real Property

Real property includes land, buildings and manufactured homes. Some properties are located outside of British Columbia and in foreign countries.

9. Payments for Client Care and Maintenance

Client care and maintenance costs are paid for goods and services purchased for clients and for personal living expenses, including payments to care facilities.

Public Guardian and Trustee of British Columbia

Estates and Trusts Administered

Notes to Financial Statements

For the Year Ended March 31, 2003

($ in thousands)

10. Professional Services

Professional services are payments by clients for services such as accounting, legal, investment management custodial, funeral and property management.

11. Commissions and Fees Paid to the Public Guardian and Trustee Operating Account

Commissions and fees are paid by clients for services provided by the Public Guardian and Trustee in accordance with the *Public Guardian and Trustee Fees Regulation* as provided for under the *Public Guardian and Trustee Act.*

12. Unclaimed Assets Transferred to the Province of British Columbia

Prior to March 2001, inactive accounts were held by the Public Guardian and Trustee for ten years prior to being transferred to the Province of British Columbia. Inactive accounts totaling $15,809 were transferred in April 2001 and subsequent transfers are made quarterly when they are deemed inactive by the Public Guardian and Trustee under Section 27.1 of the *Public Guardian and Trustee Act.*

13. Comparability with Public Guardian and Trustee Operating Account

The financial statements for both the Estates and Trusts Administered by the Public Guardian and Trustee and the Public Guardian and Trustee Operating Account are prepared in accordance with Canadian generally accepted accounting principles. Separate accounting systems and processes are utilized by each of these reporting entities. Although each reporting entity has similar reporting standards, amounts paid or payable between the entities may vary due to timing, collectibility and materiality differences.

14. Comparative Figures

Certain 2002 comparative figures have been reclassified to conform to the presentation adopted in the current year.

PUBLICATIONS AVAILABLE

	Title
General	Who We Are Client Investments Public Guardian and Trustee Educational Assistance Fund Please, Review that Decision Annual Reports 2001 – 2002 Annual Report 2000 – 2001 Annual Report 1999 – 2000 Annual Report 1998 – 1999 Annual Report Service Delivery Plan 2003 – 2006 Service Delivery Plan 2002 – 2005 Service Delivery Plan 2001 – 2002 Corporate Performance Plan
Child and Youth Services	Your Child's Trust Fund: A Guide to Working with The Public Guardian and Trustee Your Child's Trust Fund: Awards for Children Who Have Been Severely Injured Protecting the Rights and Interests of Children Money Held in Trust For a Child Testamentary Trusts for Children
Services to Adults: Adult Guardianship	It's Your Choice – A Guide to Making a Representation Agreement. (Please also read The McClean Report for important information regarding the *Representation Agreement Act*) Consent to Health Care * Health Care and Care Facility Review Board: Providing Safeguards * Making Health Care Decisions on Behalf of Someone Else Planning for Your Future: Representation Agreements, New Planning Tools for British Columbians * So, You've Been Asked to Be a Representative or Monitor * Protecting Adults from Abuse, Neglect and Self Neglect * Support and Assistance for Abused and Neglected Adults * Substitute Consent to Health Care * Plan Now to Protect Your Future
Services to Adults: PGT as Committee or Substitute Decision Maker	Practice Guidelines for Certificate of Incapability Assessments Assessment and Investigation Services Client Service Newsletter How You Can Help People Manage Finances and Legal Matters When They Cannot Manage On Their Own Information for Service Providers Committee of Person When the Public Guardian and Trustee is Committee
Services to Adults: Private Committee Service	Private Committee Handbook Summary of Accounts: Booklet A and B Trustee Authorized Investment Summary Fact Sheet – Assessing Your Legal Bill Fact Sheet – Sale of Real Property Fact Sheet – FAQ, Private Committee Fact Sheet – Your Investment Decisions
Estate Administration	When Someone Dies Without a Will: Who Protects and Settles the Estate

Note: All publications are available at www.trustee.bc.ca

* Also available in Large Font and Audio file

PUBLICATIONS AVAILABLE

	Title
General	Who We Are
	Client Investments
	Public Guardian and Trustee Educational Assistance Fund
	Please, Review that Decision
	Annual Reports
	2001 – 2002 Annual Report
	2000 – 2001 Annual Report
	1999 – 2000 Annual Report
	1998 – 1999 Annual Report
	Service Delivery Plan
	2003 – 2006 Service Delivery Plan
	2002 – 2005 Service Delivery Plan
	2001 – 2002 Corporate Performance Plan
Child and Youth Services	Your Child's Trust Fund: A Guide to Working with The Public Guardian and Trustee
	Your Child's Trust Fund: Awards for Children Who Have Been Severely Injured
	Protecting the Rights and Interests of Children
	Money Held in Trust For a Child
	Testamentary Trusts for Children
Services to Adults: Adult Guardianship	It's Your Choice – A Guide to Making a Representation Agreement. (Please also read The McClean Report for important information regarding the *Representation Agreement Act*)
	Consent to Health Care *
	Health Care and Care Facility Review Board: Providing Safeguards *
	Making Health Care Decisions on Behalf of Someone Else
	Planning for Your Future: Representation Agreements, New Planning Tools for British Columbians *
	So, You've Been Asked to Be a Representative or Monitor *
	Protecting Adults from Abuse, Neglect and Self Neglect *
	Support and Assistance for Abused and Neglected Adults *
	Substitute Consent to Health Care *
	Plan Now to Protect Your Future
Services to Adults: PGT as Committee or Substitute Decision Maker	Practice Guidelines for Certificate of Incapability Assessments
	Assessment and Investigation Services
	Client Service Newsletter
	How You Can Help People Manage Finances and Legal Matters When They Cannot Manage On Their Own
	Information for Service Providers
	Committee of Person
	When the Public Guardian and Trustee is Committee
Services to Adults: Private Committee Service	Private Committee Handbook
	Summary of Accounts: Booklet A and B
	Trustee Authorized Investment Summary
	Fact Sheet – Assessing Your Legal Bill
	Fact Sheet – Sale of Real Property
	Fact Sheet – FAQ, Private Committee
	Fact Sheet – Your Investment Decisions
Estate Administration	When Someone Dies Without a Will: Who Protects and Settles the Estate

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